

MEMBERS:

Councillors : RZP Zulu (Speaker), NR Mthembu (Mayor), G Govender (Deputy Mayor), DW Ndimande, OL Nhaca, NR Khumalo, JA Vallan, JS Phahla, TV Ntuli, V Govender, ME Ngidi, IP Dube, GJ Van Whye, GZ Mngomezulu, NJ Mpanza, H Mbatha, R Singh, SW Ntuli, ME Zungu, LAE Yingingwana, M Suleman, MS Mhlongo, TT Dube, NP Dube, CD Mthembu, VV Shezi, IT Nxumalo, M Ndlela, NR Shezi, TS Ngidi, PB Mabaso, SMR Mfeka, BI Dindi, EB Majola, SL Cele, N Qwabe, MS Sing, MW Hubner, AL Sahadew, TK Gumede, T Colley, V Pillay, TP Du Toit, S Naidoo, M Naidoo, AL Nzama, P Naidoo, JLT Sibiya, MSCM Motala, N Dasrath, AM Baardman, EM Kolia, DH Mthembu, LI Mthembu, T Nkosi, CM Ntleko and MM Madlala

Traditional Leaders: MB Cele, HK Dube, V Mathonsi, AM Zulu, DZ Gumede, IL Magwaza and VN Mthembu.

Officials: Executive Directors, Chief Operations Officer, Directors, Head IGR/Mayoral affairs, Manager Admin/Council/PM, Chief Risk Officer, Chief Fire Officer, Head of SCM, Senior Manager: Legal, and Assistant Manager PM&E/Back to Basics

NOTICE OF SPECIAL COUNCIL MEETING

31 MAY 2018

Notice is given that a **SPECIAL MEETING** of the **KWADUKUZA COUNCIL** will be held at **WARD 9, MNYUNDWINI SPORTS GROUND, KWADUKUZA, on THURSDAY, 31 MAY 2018, COMMENCING AT 09H00.**


N J MDAKANE
MUNICIPAL MANAGER
DATE: 25/05/2018

AGENDA

1. Prayer
2. Notice convening the meeting
3. **Signing of Attendance Register:**
(*Councillors and Officials please note that the Attendance Register must be signed, failing which Councillors will be marked absent from the meeting. Councillors please fill in the time of arrival as this is an audit requirement*).

Rules & Procedures:

“12. (7) Attendance at Council/Committee Meetings and Attendance Register

** When a Councillor is absent from 3 or more consecutive meetings of the Council or a Committee which that Councillor is required to attend, the Speaker shall commence proceedings for the removal of that Councillor from office as a Councillor*

4. Declarations of Pecuniary Interest/Other Forms of Interest

a. Councillors:

Sub – items of 5(1)(a) and (b) of the Code of Conduct for Councillors reads as follows:

- (a) *disclose to the municipal council, or to any committee of which that councillor is a member, any direct or indirect personal or private business interest that, that councillor, or any spouse, partner or business associate of that councillor may have in any matter before the council or the committee; and*
- (b) *withdraw from the proceedings of the council or committee when that matter is considered by the council or committee, unless the council or committee decides that the councillor's direct or indirect interest in the matter is trivial or irrelevant.*

b. Staff Members:

Staff members must -

- (a) *disclose to the municipal council, or to any committee where they are present in their official capacity, any direct or indirect personal or private business interest that, that staff member, or any spouse, partner or business associate of that staff member may have in any matter before the council or the committee; and*
- (b) *withdraw from the proceedings of the council or committee when that matter is considered by the council or committee, unless the council or committee decides that the staff member's direct or indirect interest in the matter is trivial or irrelevant.*

5. Apologies

6. Councillors Leave of Absence

- a. **Granted :**
- b. **Applications :**

7. Official Announcements:

- a. **Matters for information from Councillors and Officials**
- b. **Presentations:**

8. Business of the day:

TABLING OF THE 2018/2019 BUDGET BY THE MAYOR, COUNCILLOR NR MTHEMBU

Political parties input into budget: -

8.1	ANC Councillor	-	10 minutes
8.2	DA Councillor	-	7 minutes
8.3	IFP Councillor	-	5 minutes
8.4	EFF Councillor	-	4 minutes
8.5	AL-JAMA-AH Councillor	-	3 minutes
8.6	AIC Councillor	-	3 minutes

- | | | |
|-----|------------------------------------|-----------|
| 8.7 | Independent Councillor (Ward 2) - | 3 minutes |
| 8.8 | Independent Councillor (Ward 27) - | 3 minutes |
| 8.9 | ANC Councillor - | 5 minutes |
-
9. Response by the Mayor, Cllr. NR Mthembu

 10. Approval and adoption of Budget and Budget Policies by the Mayor, Cllr. NR Mthembu

 11. Approval and adoption of IDP by the Mayor, Cllr. NR Mthembu

 12. Noting of Organisational Scorecard

 13. Closure

KWADUKUZA MUNICIPALITY**FINANCE BUSINESS UNIT****File Ref. Final Budget 2018/2019****C 772****SPECIAL COUNCIL: 31/05/2018**

SUBJECT: APPROVAL OF THE FINAL BUDGET – 2018/2019 MTREF**PURPOSE:**

To table, for formal consideration by Council the Annual Medium Term Revenue and Expenditure Framework (MTREF) for the 2018/2019 financial year as well as the indicative budget for the 2019/2020 and 2020/2021 financial years in terms of Chapter 4, Section 24 of the Municipal Finance Management Act, no 56 of 2003.

ATTACHMENTS:

- The annual budget for the 2018/2019 MTREF

MAIN SUBMISSION:

In terms of Chapter 4, section 24 of the Municipal Finance Management Act, no 56 of 2003, the Operational and Capital Budgets for the 2018/2019 financial year and the subsequent two years are presented for the Council's consideration.

The submitted item will address the following salient matters contained within the attached budget submission:

- Operational Budget
- Capital Budget
- Status Of Compliance With The New Budget Reporting Formats
- Amendments To The Integrated Development Plan
- Rating Structures
- Tariff Of Charges
- Proposed Tariff Structure
- Measurable Performance Indicators For Revenue
- Consultations
- Budget Recommendations/Resolutions

OPERATIONAL BUDGET

The detailed operational budget as outlined in the attached budget pack (Table A1) contains the budget information for the upcoming budget year under consideration, i.e. 2018/2019 as well as the subsequent two financial years and the prior years.

- The following table is a high level summary of the total revenue and expenditure over the MTREF:-

Description	2018/2019 R'000	2019/2020 R'000	2020/2021 R'000
Total operating revenue	(1,525,513)	(1,614,590)	(1,717,502)
Total operating expenditure	1,524,768	1,613,791	1,716,658
(Surplus)/ Deficit for the year	(745)	(799)	(843)
Utilised for capital funding	(71,253)	(65,100)	(66,776)
Net Surplus / Deficit	(71,998)	(65,899)	(67,619)

- Consistent with the 2017/2018 budget, the 2018/2019 budget focuses on the priorities of Council as outlined in the IDP. There are listed below:
 - Basic Service Delivery
 - Municipal Institutional Development and Transformation
 - Local Economic Development (LED)
 - Municipal Financial Viability and Management
 - Good Governance and Public Participation
 - Safe and Secure Environment
 - Spatial Analysis
 - Environmental Management

The following pertinent issues are highlighted for Councils information:

- In order to negate the effects of various pricing increases the average consumer is faced with, the municipality has maintained a 6 % rebate on rates randages from the 2017/18 tariffs, with an average 8% increase on the rates tariff.
- The main driver of service charges is the increases in the electricity tariffs. Electricity tariffs have increased on average by 6, 84%. This percentage increase is informed by consultation papers issued by NERSA.
- Employment costs appear to be increasing at a faster rate than the growth rate of the municipal revenue base. There is a danger to the long term financial sustainability of the municipality should this trend continue. Overall Employment costs represent 25% of total expenditure.

- Depreciation and asset impairment is expected to increase significantly as a result of the completion and commissioning of various completed capital projects.

- Detailed operational budget is highlighted in the following tables as included in the budget pack:-

- A1 Budget Summary
- A2 Budgeted financial performance: standard classifications
- A2a Budgeted financial performance: standard classifications
- A3 Budgeted financial performance: by municipal vote
- A3a Budgeted financial performance: by municipal vote

CAPITAL BUDGET

- The detailed final capital budget amounts to R344, 761,743 for the 2018/2019 financial year.
- The capital budget relates to projects for which the Council will be securing the available funding sources either through borrowings, internal capital funds, grants or other sources:
 - Capital expenditure funded by means of a grant can only commence if written or gazetted allocations are in place.

- Detailed capital expenditure is highlighted in the following tables as included in the budget pack:-

- A1 Budget summary
- A5 Budgeted capital expenditure
- A5a Budgeted financial position
- A6 Budgeted financial position
- A9 Asset management

STATUS OF COMPLIANCE WITH THE NEW BUDGET REPORTING FORMATS

The Budget and Treasury Office has complied with the new budget formats. Where Provincial Treasury has provided recommendations and enhancements to the relevant formats, these have been incorporated as far as practicable.

AMENDMENTS TO THE INTEGRATED DEVELOPMENT PLAN

The amendments to the IDP have been considered in the completion of the 2018/2019 MTREF. A series of alignment sessions were undertaken between the various Business Units, IDP and Budget Offices. A separate item dealing specifically with the IDP has been tabled for consideration.

RATING STRUCTURES

- **Determination Of Rates**

In terms of the final Rates Policy for 2018/2019 (separate item tabled to Council) the Municipality may levy different rates for different categories of properties. The rating structure for 2018/2019 financial year is proposed as follows:

- 0.741 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.
- 0.812 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).
- 0.186 cents in the Rand on the market value in respect of agricultural properties and public service infrastructure properties.
- 2.292 cents in the Rand on the market value in respect of industrial, business and commercial properties, vacant properties, public benefit organisations, properties owned by an organ of state and used for public service purposes, and properties used for worship.
- 2.074 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.
- An additional 0.36 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council
- That, in respect of improved residential properties, in addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding R130 000. Persons owning improved residential property with a rateable value of R130 000 and below will be not be liable for the payment of rates.
- That improved residential property with a rateable value of R130 000 and below, owned by registered indigent beneficiaries be exempt from the calculation of rates.
- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates
- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

Exemptions, rebates and reductions

That in terms of qualifying criteria set out in the rates policy of the Council, the 2018/19 rates be subject to the following exemptions, rebates and reductions:

- A general rebate, applicable in the 2018/19 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates: 6%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

Applicants under the age of 65 years - 25%

Applicants between 65 and 75 years - 30%

Applicants older than 75 years - 35%

- Agricultural properties: 50%
- Rebate: child headed households: 100%
 - Excluded Services Rebate: 15%
 - Places of worship: 100%
 - Public benefit organizations: 100%
 - Land reform beneficiaries: 100%

- State land: 100%

- Commercial Developers incentives:

100% rebate	-	Year 1
90% rebate	-	Year 2
80% rebate	-	Year 3
70% rebate	-	Year 4
60% rebate	-	Year 5
No Incentive	-	From year 6 onwards

Please note general rebate not applicable to commercial developers.

Residential Developers incentives, applicable only in respect of existing service level agreements:

100% rebate	-	Year 1
100% rebate	-	Year 2
90% rebate	-	Year 3
80% rebate	-	Year 4
70% rebate	-	Year 5
60% rebate	-	Year 6
50% rebate	-	Year 7
No Incentive	-	From year 8 onwards

Please note general rebate not applicable.

- 80% rebate in respect of the following PSI properties (phasing out of rates):
 - national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
 - water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and
 - railway lines forming part of a national railway system.

Date of operation of determination of rates

That this determination comes into operation on 01 July 2018.

Final date for payment of rates:

- Annual payment of rates: That the final date for the payment of annual rates be fixed at 28 September 2018. Interest and administration charges will be raised in terms of Council's Credit Control Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2018 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.
- Monthly rates payments: That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2018. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 15.5% per annum in terms of Council's Credit Control Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 28 June 2019 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.
- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 16 July 2018.

TARIFF OF CHARGES

The detailed tariff of charges is attached under other supporting documents.

PROPOSED TARIFF STRUCTURE

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2018:

- Refuse Removal charges - various as per tariff of charge with a maximum of 8%
- Electricity charges - various as per tariff of charge.
- Miscellaneous tariffs - various (see tariff of charges document)

BUDGET RELATED POLICIES

The following Budgeted Related Policies have been reviewed as part of the MTREF development :

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Investment & Cash Management Policy
- Borrowing Framework Policy and Guidelines
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Long Term Financial Planning Policy

- Infrastructure, Investments & Capital Projects

The above policies have been tabled as a separate item for Council's consideration.

MEASURABLE PERFORMANCE INDICATORS FOR REVENUE

The following measurable performance indicators for revenue collections be set:

- Electricity incomeminimum collection rate of 90%
- Property rates incomeminimum collection rate of 90%
- Refuse income minimum collection rate of 90%

CONSULTATIONS

His Worship, the Honourable Mayor, Cllr NR Mthembu
 Budget Steering Committee
 Councillors
 All Business Units in the form of individual and consolidated meetings
 Chief Financial Officer
 The Municipal Manager
 Provincial Treasury

RECOMMENDATIONS

1. Final estimates of income & expenditure

THAT in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003:-

- The Final Annual Budget of the Municipality for the Financial year 2018/2019; and Indicative allocations for the two projected outer years 2019/2020 and 2020/2021; and the multi – year and single year capital appropriations are approved as set-out in **Sections 1.4, 2.11 and 2.13** attached hereto.

Budgeted Financial Performance (Revenue and Expenditure by Standard Classification) – **(Table A2)**

Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote) – **(Table A3)**

Budgeted Financial Performance (revenue by Source and Expenditure by Type) –
(Table A4)

Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source (Table A5).

- (ii) That the final financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:

Budgeted Financial Position (Table A6)

Budgeted Cash Flows (Table A7)

Cash backed reserves/accumulated surplus reconciliation (Table A8)

Asset Management (Table A9)

Basic Service Delivery Measurements (Table A10)

2. Determination of rates

That In terms of the Final Rates Policy 2018/19 , the Municipality may levy different rates for different categories of properties. The rating structure for 2018/19 financial year is proposed as follows:

- 0.741 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.
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- An additional 0.36 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council

- That, in respect of improved residential properties, in addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding R130 000. Persons owning improved residential property with a rateable value of R130 000 and below will be not be liable for the payment of rates.
- That improved residential property with a rateable value of R130 000 and below, owned by registered indigent beneficiaries be exempt from the calculation of rates.
- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates
- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

3. Exemptions, rebates and reductions

That in terms of qualifying criteria set out in the rates policy of the Council, the 2018/19 rates be subject to the following exemptions, rebates and reductions:

- A general rebate, applicable in the 2018/19 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates: 6%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

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60% rebate	-	Year 6
50% rebate	-	Year 7
No Incentive	-	From year 8 onwards

Please note general rebate not applicable.

- 80% rebate in respect of the following PSI properties (phasing out of rates):
 - national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
 - water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and
 - railway lines forming part of a national railway system.

4. Date of operation of determination of rates

That this determination comes into operation on 01 July 2018.

5. Final date for payment of rates:

- Annual payment of rates: That the final date for the payment of annual rates be fixed at 28 September 2018. Interest and administration charges will be raised in terms of Council's Credit Control Policy and Tariff of Charges. Any capital rates outstanding

as at 30 November 2018 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.

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- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 16 July 2018.

6. Tariff of charges

- That the Council approve and adopt the amendments to its Tariff of Charges (noting that the electricity tariffs are pending approval by NERSA) as depicted on the schedules annexed hereto, and that these tariffs come into operation on 1 July 2018.
- That Council note that all tariffs listed in the Tariff of Charges will be subject to the payment of value added tax, except for fines, refundable deposits, and interest charges, and where specifically indicated as inclusive of value added tax.

7. Proposed tariff structure

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2018:

- Refuse Removal charges - various as per tariff of charge with a maximum of 8%
- Electricity charges - various as per tariff of charge
- Miscellaneous tariffs - various (see tariff of charges document)

8. Budget related policies

THAT Council notes the following policies have been reviewed and separately submitted for approval with effect from 01 July 2018 :

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy

- Investment & Cash Management Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Long Term Financial Planning Policy
- Infrastructure, Investments & Capital Projects

9. **Measurable performance indicators for revenue**

THAT the following measurable performance indicators for revenue collections be set:

- Electricity income minimum collection rate of 90%
- Property rates income minimum collection rate of 90%
- Refuse income minimum collection rate of 90%

10. **THAT** it be noted that property rates are deemed zero rated in the treatment of Value Added Tax (VAT).

11. **THAT** it be noted that in respect of Capital Expenditure Estimates:

In those instances where information has been provided in terms of Section 19(2) (b) of the Municipal Finance Management Act No. 56 of 2003, the approval of the capital budget constitutes project approval for the specific projects as reflected in the detailed capital budget.

Where information in terms of Section 19(2) (b) of the MFMA is not provided, specific project approval is to be sought from Council during the course of the year prior to any spending taking place on these projects during the year. It be noted that should any expenditure be incurred on any of these projects without compliance with Section 19(2) of the MFMA such expenditure may be deemed as irregular.

12. **THAT** any savings on the capital budget be retained and not transferred to any other vote.

13. **THAT** for projects which have multiple sources of funding, any savings on the project attributable to the outcome of the competitive bidding processes of the council shall be apportioned in the following order of priority:
 - o Reduction in council contribution towards the project.
 - o Reduction of the loan funding portion of the project.
14. **THAT** in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded. Upon completion of all rolled over projects can the Business Units commence with their new projects. The cash flow estimates of the municipality should be noted in this regard.
15. **THAT** In terms of Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003, it be noted that new projects for the 2018/2019 financial year can only proceed once full business and operating plans indicating efficient, effective and economical use of all assets to be acquired have been tabled and approved before council.
16. **THAT** in pursuance of the above and in terms of section 62(1) (c) of the Municipal Finance Management Act No. 56 of 2003, the Municipal Manager as well as all Executive Directors are to ensure that they develop and maintain efficient, effective and transparent systems of financial, risk management and internal control in terms of projects within their directorates that have been approved for execution.
17. **THAT** it be noted that should any roll-overs of grant funding persist into the 2018/2019 financial year , the respective Executive Director ensure the necessary detail motivations are completed for approval by National Treasury ,Provincial Treasury or the relevant transferring officer. This must be done within the timeframes and formats specified by the relevant regulating authority.

In the event that the National/Provincial Treasury refuses the roll-over of such funds or even a portion of the funds (Section 21 of DORA), then council will have to fund these projects out of internal funding and this will result in the reprioritisation of the approved capital budget for the 2018/2019 to 2020/2021 financial years in order to avoid cash flow and financial problems for the KwaDukuza Municipality. It is further noted that this motivation should be provided to the Finance directorate by 30 June 2018.
18. **THAT** in compliance with relevant sections of the Municipal Finance Management Act, Municipal Property Rates Act and the Municipal Systems Act, the budgets, rate and tariff determinations is published in the local press.

19. THAT the budget is approved by council is subject to NERSA approval of the final tariffs electricity increases and subject to Treasury review of the mSCOA technical compliance to the "A Schedule".

Contact Person:

N. J. MDAKANE (MUNICIPAL MANAGER)
S.M. RAJCOOMAR (CHIEF FINANCIAL OFFICER)

Authors:

**A. NUNKUMAR (DIRECTOR, BUDGETS &
COMPLIANCE)**
R.D. SINGH (DIRECTOR: REVENUE)
S. CUNDASAMY (BUDGETS ANALYST)
S. NGIDI (ACTING MANAGER BUDGETS)



A NUNKUMAR

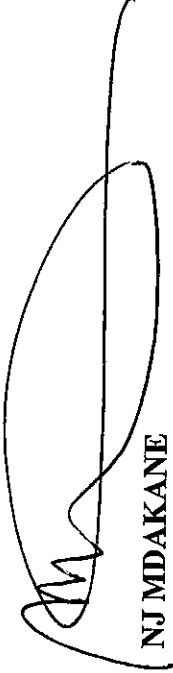
DIRECTOR : BUDGET AND COMPLIANCE

APPROVED / COMMENTS



S.M. RAJCOOMAR
CHIEF FINANCIAL OFFICER
31/05/2018

APPROVED / COMMENTS



NJ MDAKANE
MUNICIPAL MANAGER
31/05/2018

ANNUAL BUDGET OF

KWADUKUZA MUNICIPALITY

FOR

2018/2019 TO 2020/2021

**MEDIUM-TERM REVENUE AND EXPENDITURE
FRAMEWORK (MTREF)**

Copies of this document can be viewed:

- In municipal buildings receptions
- All municipal libraries
- www.kwadukuza.gov.za

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ABBREVIATIONS & ACRONYMS

AFS	Annual Financial Statements
AMC	Asset Management Committee
BSC	Budget Steering Committee
BTO	Budget & Treasury Office (Finance Business Unit)
CFO	Chief Financial Officer
DORA	Division of Revenue Act
DORB	Division of Revenue Bill
COGTA	Co-operative Governance & Traditional Affairs
EXCO	Executive Committee
FMG	Financial Management Grant
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross Domestic Product
GRAP	Generally Recognised Accounting Practice
HIV/AIDS	Human Immune Deficiency Virus / Acquired Immune Deficiency Syndrome
IBTs	Inclining Block Tariff Structures
IDP	Integrated Development Plan
IT	Information Technology
KDM	KwaDukuza Municipality
kWh	Kilo Watt Hours
MANCO	Management Committee
MFMA	Municipal Finance Management Act 2003 (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager (Accounting Officer)
MPCCs	Multi-Purpose Community Centres
MPRA	Municipal Property Rates Act 2004 (Act No. 6 of 2004)
MSA	Municipal Systems Act 2000 (Act No. 32 of 2000)
MSIG	Municipal Systems Improvement Grant
MTREF	Medium Term Revenue & Expenditure Forecast
MV	Market Value
NDPG	Neighbourhood Development Partnership Grant
NERSA	National Energy Regulator of South Africa
NT	National Treasury
PPP	Public-Private Partnerships
PSI	Public Service Infrastructure
PT	Provincial Treasury
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT

To be circulated separately in the meeting

1.2 COUNCIL RESOLUTIONS

The following resolutions approving the 2018/2019 – 2020/2021 MTREF are submitted to Council for consideration and adjustment where necessary:

1.2.1 Final estimates of income & expenditure

THAT in terms of Section 16(1) and (2) of the Municipal Finance Management Act, 56 of 2003:-

- (i) The Final Annual Budget of the Municipality for the Financial year 2018/2019; and Indicative allocations for the two projected outer years 2019/2020 and 2020/2021; and the multi – year and single year capital appropriations are approved as set-out in **Sections 1.4, 2.11 and 2.13** attached hereto.

Budgeted Financial Performance (Revenue and Expenditure by Standard Classification) – **(Table A2)**

Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote) – **(Table A3)**

Budgeted Financial Performance (revenue by Source and Expenditure by Type) – **(Table A4)**

Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source **(Table A5)**.

- (ii) That the final financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:

Budgeted Financial Position **(Table A6)**

Budgeted Cash Flows **(Table A7)**

Cash backed reserves/accumulated surplus reconciliation **(Table A8)**

Asset Management **(Table A9)**

Basic Service Delivery Measurements **(Table A10)**

1.2.2 Determination of rates

That In terms of the Final Rates Policy 2018/19 , the Municipality may levy different rates for different categories of properties. The rating structure for 2018/19 financial year is proposed as follows:

- 0.741 cents in the Rand on the market value in respect of residential properties (including bed and breakfast establishments consisting of three bedrooms or less), and property categories not stated hereunder.
- 0.812 cents in the Rand on the market value in respect of residential properties used for commercial purposes (including bed and breakfast establishments comprising more than 3 bedrooms, apartment and villa establishments, and guesthouses of up to six rooms).
- 0.186 cents in the Rand on the market value in respect of agricultural properties and public service infrastructure properties.
- 2.292 cents in the Rand on the market value in respect of industrial, business and commercial properties, vacant properties, public benefit organisations, properties owned by an organ of state and used for public service purposes, and properties used for worship.
- 2.074 cents in the Rand on the market value in respect of guesthouses of more than 6 rooms.
- An additional 0.36 cents in the Rand on the market value in respect of commercial properties situated within the Special Rating Area as designated by Council
- That, in respect of improved residential properties, in addition to the statutory reduction of R15 000, a further reduction of R85 000 is approved for property values exceeding R130 000. Persons owning improved residential property with a rateable value of R130 000 and below will be not be liable for the payment of rates.
- That improved residential property with a rateable value of R130 000 and below, owned by registered indigent beneficiaries be exempt from the calculation of rates.
- That the first R50 000 of all vacant residential properties owned by registered indigent beneficiaries be exempt from the calculation of rates
- The first 30% of all Public Service Infrastructure (PSI) properties be exempt from the calculation of rates.

1.2.3 Exemptions, rebates and reductions

That in terms of qualifying criteria set out in the rates policy of the Council, the 2018/19 rates be subject to the following exemptions, rebates and reductions:

- A general rebate, applicable in the 2018/19 financial year only, in respect of all categories of properties, excluding properties in receipt of developers' rebates: 6%

The following shall apply after deduction of the general rebate:

- Pensioners and Disability Grantees rebates:

Applicants under the age of 65 years - 25%

Applicants between 65 and 75 years - 30%

Applicants older than 75 years - 35%

- Agricultural properties: 50%

- Rebate: child headed households: 100%

- Excluded Services Rebate: 15%

- Places of worship: 100%

- Public benefit organizations: 100%

- Land reform beneficiaries: 100%

- State land: 100%

- Commercial Developers incentives:

100% rebate - Year 1

90% rebate - Year 2

80% rebate - Year 3

70% rebate - Year 4

60% rebate - Year 5

No Incentive - From year 6 onwards

Please note general rebate not applicable to commercial developers.

Residential Developers incentives, applicable only in respect of existing service level agreements:

100% rebate - Year 1

100% rebate - Year 2

90% rebate - Year 3

80% rebate - Year 4

70% rebate - Year 5

60% rebate	-	Year 6
50% rebate	-	Year 7
No Incentive	-	From year 8 onwards

Please note general rebate not applicable.

- 80% rebate in respect of the following PSI properties (phasing out of rates):
 - national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
 - water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer; and
 - railway lines forming part of a national railway system.

1.2.4 Date of operation of determination of rates

That this determination comes into operation on 01 July 2018.

1.2.5 Final date for payment of rates:

- Annual payment of rates: That the final date for the payment of annual rates be fixed at 28 September 2018. Interest and administration charges will be raised in terms of Council's Credit Control Policy and Tariff of Charges. Any capital rates outstanding as at 30 November 2018 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.
- Monthly rates payments: That rates may be paid in 11 (eleven) equal instalments with the first instalment payable on or before the last municipal working day of August 2018. Thereafter each monthly instalment must be paid on or before the last working day of each month and provided that interest will accrue at 15.5% per annum in terms of Council's Credit Control Policy and Tariff of Charges if an instalment is not paid by the last working day of the month. Any capital rates outstanding as at 28 June 2019 will be subject to an administration charge of 10% as stipulated in Council's Credit Control Policy and Tariff of Charges.
- Council will by special arrangement with individual property owners agree that rates be paid annually. Application to pay rates on an annual basis must be completed by 16 July 2018.

1.2.6 Tariff of charges

- That the Council approve and adopt the amendments to its Tariff of Charges (noting that the electricity tariffs are pending approval by NERSA) as depicted on the schedules annexed hereto, and that these tariffs come into operation on 1 July 2018.

- That Council note that all tariffs listed in the Tariff of Charges will be subject to the payment of value added tax, except for fines, refundable deposits, and interest charges, and where specifically indicated as inclusive of value added tax.

1.2.7 Proposed tariff structure

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2018:

- Refuse Removal charges - various as per tariff of charge with a maximum of 8%
- Electricity charges - various as per tariff of charge
- Miscellaneous tariffs - various (see tariff of charges document)

1.2.8 Budget related policies

THAT Council notes the following policies have been reviewed and separately submitted for approval with effect from 01 July 2018 :

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Investment & Cash Management Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Long Term Financial Planning Policy
- Infrastructure, Investments & Capital Projects

1.2.9 Measurable performance indicators for revenue

THAT the following measurable performance indicators for revenue collections be set:

- o Electricity income minimum collection rate of 90%
- o Property rates income minimum collection rate of 90%
- o Refuse income minimum collection rate of 90%

1.2.10 THAT it be noted that property rates are deemed zero rated in the treatment of Value Added Tax (VAT).

1.2.11 THAT it be noted that in respect of Capital Expenditure Estimates:

In those instances where information has been provided in terms of Section 19(2) (b) of the Municipal Finance Management Act No. 56 of 2003, the approval of the capital budget constitutes project approval for the specific projects as reflected in the detailed capital budget.

Where information in terms of Section 19(2) (b) of the MFMA is not provided, specific project approval is to be sought from Council during the course of the year prior to any spending taking place on these projects during the year. It be noted that should any expenditure be incurred on any of these projects without compliance with Section 19(2) of the MFMA such expenditure may be deemed as irregular.

1.2.12 THAT any savings on the capital budget be retained and not transferred to any other vote.

1.2.13 THAT for projects which have multiple sources of funding, any savings on the project attributable to the outcome of the competitive bidding processes of the council shall be apportioned in the following order of priority:

- o Reduction in council contribution towards the project.
- o Reduction of the loan funding portion of the project.

1.2.14 THAT in terms of the priority in the execution of the capital budget, priority should first be given to all projects that have been rolled over of which are primarily grant funded. Upon completion of all rolled over projects can the Business Units commence with their new projects. The cash flow estimates of the municipality should be noted in this regard.

1.2.15 THAT In terms of Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003, it be noted that new projects for the 2018/2019 financial year can only proceed once full business and operating plans indicating efficient, effective and economical use of all assets to be acquired have been tabled and approved before council.

1.2.16 THAT in pursuance of the above and in terms of section 62(1) (c) of the Municipal Finance Management Act No. 56 of 2003, the Municipal Manager as well as all Executive Directors are to ensure that they develop and maintain efficient, effective and transparent systems of financial, risk management and internal control in terms of projects within their directorates that have been approved for execution.

1.2.17 THAT it be noted that should any roll-overs of grant funding persist into the 2018/2019 financial year , the respective Executive Director ensure the necessary detail motivations are completed for approval by National Treasury ,Provincial Treasury or the relevant transferring officer. This must be done within the timeframes and formats specified by the relevant regulating authority.

In the event that the National/Provincial Treasury refuses the roll-over of such funds or even a portion of the funds (Section 21 of DORA), then council will have to fund these projects out of internal funding and this will result in the reprioritisation of the approved capital budget for the 2018/2019 to 2020/2021 financial years in order to avoid cash flow and financial problems for the KwaDukuza Municipality. It is further noted that this motivation should be provided to the Finance directorate by 30 June 2018.

1.2.18 THAT in compliance with relevant sections of the Municipal Finance Management Act, Municipal Property Rates Act and the Municipal Systems Act, the budgets, rate and tariff determinations is published in the local press.

1.2.19 THAT the budget is approved by council is subjected to NERSA approval of the final tariffs electricity increases and subject to Treasury review of the mSCOA technical compliance to the ‘‘ A Schedule’’.

1.3 EXECUTIVE SUMMARY

1.3.1 Background

Section 24 of the MFMA requires that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget, as the budget must be approved before the start of each financial year; it is in compliance with this section that the annual budget is tabled before council for consideration.

1.3.2 Discussion

The MTREF outlines KDM's revenue and expenditure plans for the next 3 years, specifically highlighting sources of funds and how the funds will be utilised in order to attain service delivery goals.

The Municipal Manager, the Chief Financial Officer, the Budget Steering Committee and the Budget and Treasury Office assist the Mayor in developing and implementing the budget process. KDM has no municipal entities.

- The KwaDukuza Municipality's Medium Term Revenue Expenditure Framework complies with all legal requirements which are as follows:
 - The Constitution 1996 (Act No. 108 of 1996),
 - The Local Government: Transition Act 1993 (Act No. 209 of 1993),
 - The Municipal Systems Act no 32 of 2000 and regulation,
 - The Municipal Finance Management Act 56 of 2003 and regulation,
 - The Municipal Structures Act 1998 (Act No. 117 of 1998),
 - Municipal Budget & Reporting Regulations issued by NT,
 - MFMA Circulars published by NT, and
 - Division of Revenue Act
- The municipality is consistent with the 2017/2018 budget; the 2018/2019 budget focuses on the priorities of Council as outlined in the IDP. There are listed below:
 - Basic Service Delivery
 - Municipal Institutional Development and Transformation
 - Local Economic Development (LED)
 - Municipal Financial Viability and Management
 - Good Governance and Public Participation
 - Safe and Secure Environment
 - Spatial Analysis
 - Environmental Management

The following pertinent issues are highlighted for Councils information:

- In order to negate the effects of various pricing increases the average consumer is faced with, the municipality has maintained a 6 % rebate on rates randages from the 2017/18 tariffs.
- The main driver of service charges is the increases in the electricity tariffs. Electricity tariffs have increased by 6.84%. This percentage increase is informed by consultation papers issued by NERSA.
- Employment costs appear to be increasing at a faster rate than the growth rate of the municipal revenue base. There is a danger to the long term financial sustainability of the municipality should this trend continue. Overall Employment costs represent 25% of total expenditure.
- Depreciation and asset impairment is expected to increase significantly as a result of the completion and commissioning of various completed capital projects.
- The main challenges experienced during the compilation of the 2018/2019 MTREF can be summarised as follows:
 - Producing a balanced, credible and funded budget taking into account realistically anticipated revenues under these on-going difficulties in the national and local economy;
 - The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
 - The increased cost of bulk purchases (Electricity) due to the tariff increase from Eskom which is placing upward pressure on service tariffs to residents;
 - Salaries increases for municipal staff that continue to exceed consumer inflation as well as the need to fill the critical vacancies;
 - Availability of affordable capital or borrowings
 - Producing the budget that ensures the delivering quality services on the ground
 - Debt recovery
 - Asset management

The following budget principles and guidelines directly informed the compilation of the 2018/2019 MTREF.

- The fixed operational cost and contracted services expenditure to take presiding in the allocation of available budget.
- Review of revenue generation calculation projections to ensure that all contributing factors are taken into account.
- The reduction of variable general expenditure to be in line with the limited available revenue.
- Circular 91 of the MFMA which stipulates that a municipality that exceeds between 3% and 6% increase in tariffs should justify such increases. It is therefore why KwaDukuza municipality indicates that due to the financial constraints and increasing service delivery priorities the Tariff of charges for property rates and refuse will increase by 8% in the

upcoming financial year ensuring that the service delivery standards are maintained effectively.

1.3.3 Final MTREF highlights

The 2018/2019 – 2020/2021 MTREF is covered comprehensively in Tables A1 to A10 and Supporting Tables SA1 to SA38.

Consolidated Overview of the 2018/2019 MTREF

Description	2017/2018 Adjustment Budget R'000	2018/2019 Budget Year R'000	2019/2020 Indicative One R'000	2020/2021 Indicative Two R'000	TOTAL MTREF R'000
Total operating revenue	(1,428,902)	(1,525,513)	(1,614,590)	(1,717,502)	(4,857,605)
Total operating expenditure	1,425,967	1,524,768	1,613,791	1,716,658	4,855,217
(Surplus)/ Deficit for the year	(2,935)	(745)	(799)	(843)	(2,387)
Utilised for capital funding	(99,019)	(71,253)	(65,100)	(66,776)	(203 129)
Net Surplus / Deficit	(101,955)	(71,998)	(65,899)	(67,619)	(205,516)
Total Capital expenditure	217,762	344,762	273,263	136,976	755,000

Total operating revenue is expected to grow by 6.7% for the 2018/2019 financial year when compared to the 2017/2018 adjusted budget. For the two outer years, operational revenue will increase by R89,077 m and R102,911 m respectively.

Operational expenditure has grown by R98 801m when compared to the 2017/2018 adjustment budget to R1,524,8 b in the 2018/2019 financial year. For the 2019/2020 and 2020/2021 financial years, operational expenditure will increase by an estimated R89,023 m and R102,867 m for each of the respective outer year of the MTREF.

The total capital quantum for 2018/2019 financial year is R344, 762 m and the total MTREF capital budget is anticipated to be R755, 000 m. More details in terms of spending of the 2018/2019 capital budget will follow under capital budget explanation below

1.3.4 Operating budget

1.3.4.1 Operating revenue framework

In order for the municipality to continue with its mandate to provide the quality services to its citizens we must generate the required revenue. Strong revenue management is fundamental to the financial sustainability of every municipality under these tough economic times.

The reality is that some communities within our municipality are still faced with development backlogs and poverty. As a result, the required expenditure to address these challenges will inevitably always exceed the available funding; hence radical choices must be made in relation to tariff increases and balancing expenditure against the realistically anticipated revenue.

The municipality's revenue is directly informed around the following key components:

The projected revenue is determined, inter alia, by setting tariffs which are not only affordable to the consumers, but also deemed to be fair and realistic.

The following table is a high-level summary of the 2018/2019 Annual Revenue (Classified per main revenue source).

KZN292 KwaDukuza - Table A4 Budgeted Financial Performance (revenue and expenditure)													
Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework			Budget Year +2 2020/21		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
	Revenue By Source												
	Property rates	2	275,605	312,498	346,902	403,343	399,023	430,791	454,054	479,026			
	Service charges - electricity revenue	2	543,033	622,058	695,210	722,822	718,211	751,134	791,695	835,238			
	Service charges - refuse revenue	2	54,849	57,371	48,403	64,748	49,822	53,807	56,713	59,832			
	Service charges - other	0	-	-	-	-	-	-	-	-	-		
	Rental of facilities and equipment	0	1,065	1,017	997	1,062	1,074	1,161	1,223	1,291			
	Interest earned - external investments	0	30,491	30,410	32,512	23,628	27,013	23,005	24,247	25,581			
	Interest earned - outstanding debtors	0	5,673	5,564	5,573	6,200	6,950	7,200	7,589	8,006			
	Dividends received	0	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	0	28,307	23,468	31,577	34,117	36,617	47,019	49,558	52,284				
Licences and permits	0	88	90	93	195	195	205	216	228				
Agency services	0	8,535	8,508	8,744	9,200	9,200	9,688	10,211	10,772				
Transfers and subsidies	0	119,744	121,813	130,511	148,452	146,829	166,667	182,367	206,506				
Other revenue	2	62,569	54,929	67,948	41,907	33,970	34,836	36,717	38,737				
Gains on disposal of PPE	0	54	50	4,908	-	-	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)	0	1,131,012	1,237,774	1,373,376	1,455,675	1,428,902	1,525,513	1,614,550	1,717,502				

A. Operating income budget :

- **Property rates**

Function	Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
FAssessment Rates (Dept 10)	NV Assessment Rates SRA Expenditure 010260972	10,000,000.00	10,540,000.00	11,119,700.00
FAssessment Rates (Dept 10)	Assessment Rates Special Rating Area (01000140)	(10,000,000.00)	(10,540,000.00)	(11,119,700.00)
FAssessment Rates (Dept 10)	Assessment Rates Agricultural Property	(6,448,442.00)	(6,796,657.87)	(7,170,474.05)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Agricultural Prop 010260971	3,417,682.00	3,602,236.83	3,800,359.85
FAssessment Rates (Dept 10)	Assessment Rates Business Commercial Property	(128,884,569.00)	(135,844,335.73)	(143,315,774.19)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Bus Comm Prop010260971	10,001,920.00	10,542,023.68	11,121,834.98
FAssessment Rates (Dept 10)	Assessment Rates Municipal Properties	(13,207,873.00)	(13,921,098.14)	(14,686,758.54)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Municipal Properties010260971	13,207,873.00	13,921,098.14	14,686,758.54
FAssessment Rates (Dept 10)	Assessment Rates National Monument Properties	(14,813.00)	(15,612.90)	(16,471.61)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Nat Monument Prop010260971	14,813.00	15,612.90	16,471.61
FAssessment Rates (Dept 10)	Assessment Rates Public Benefit Organisations	(3,784,463.00)	(3,988,824.00)	(4,208,209.32)
FAssessment Rates (Dept 10)	Assessment Rates Rev For PBO's010260971	3,784,463.00	3,988,824.00	4,208,209.32
FAssessment Rates (Dept 10)	Assessment Rates Public Service Infrastructure Properties	(2,917,970.00)	(3,075,540.38)	(3,244,695.10)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Pub Serv Infra Prop010260971	1,268,551.00	1,337,052.75	1,410,590.66
FAssessment Rates (Dept 10)	Assessment Rates Residential Properties Developed	(259,061,718.00)	(273,051,050.77)	(288,068,858.56)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Res Prop Developed010260971	36,616,044.00	38,593,310.38	40,715,942.45
FAssessment Rates (Dept 10)	Assessment Rates Residential Properties Vacant Land	(81,978,441.00)	(86,405,276.81)	(91,157,567.04)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Vacant Land 010260971	13,501,404.00	14,230,479.82	15,013,156.21
FAssessment Rates (Dept 10)	Assessment Rates Land Assistance Act/Restitution of Land	(8,591,832.00)	(9,055,790.93)	(9,553,859.43)
FAssessment Rates (Dept 10)	Assessment Rates Rev For Rest Red Prop010260971	8,591,832.00	9,055,790.93	9,553,859.43
FAssessment Rates (Dept 10)	Assessment Rates State Owned Properties	(6,707,720.00)	(7,069,936.88)	(7,458,783.41)
		(421,193,259.00)	(443,937,694.99)	(468,354,268.21)

- Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budget process.
- The property rates increase will amount to 8 per cent in the 2018/2019 financial year which is calculated on the rate randages and applied to the updated valuation roll.
- In compliance with the mSCOA chart property rates income includes Special Rating Areas which amounts to R10m. The expenditure component is regarded as other expenditure. No general tariff increase is applied to this category.
- **Service charges - electricity revenue**
 - The municipality has budgeted for electricity revenue amounting to R751 134m for 2018/2019 financial year. The increase of R32, 923 m when compared to 2017/2018 budget is in line with guide line issued by NERSA amounts to a maximum of 6.84% increase on electrical service charges.

- **Service charges - refuse revenue**

- The service charges - refuse revenue budget amounts to R53, 807m for 2018/2019 financial year. This revenue category will increase by 8% from the adjusted budget.
- As National Treasury emphasised the importance of explaining increases of more than 6% in any tariffs, it is for this reason that the council is informed that a further 2% increase in this revenue category is as result of the financial constraints of the municipality and to ensure that the service delivery is not compromised.

- **Rental of facilities and equipment**

- The proposed budget for Rental of facilities and equipment amounts to R1, 2m which is 8% which comprises of CPI increase and the growth which will be in a form of reallocation from other revenue to rental in compliance with the mSCOA chat option.

- **Interest earned - external investments**

- Interest earned - external investments budget amounts to R23, 005m for 2018/2019 financial year.
- During the adjustment budget period the municipality increased the Interest earned external investment revenue by R3, 3m due to the poor expenditure on capital projects in the first half of the financial year. That resulted in more funds anticipated to be keep on investment which has a direct impact on the interest earned on external investments.
- However the 2018/2019 budget has decreased by a further 14 per cent due to a higher than expected expenditure on capital expenditure as the service delivery department has started with the process of ensuring that as soon as the new financial begins the project commence and the expenditure begins which will leave less to be invested in the upcoming financial year.
- It must be noted that there is no alignment between SA 16 and A4 due to the following reasons: SA 16 only reflect the interest to earn from long term investment while A4 reflect the interest to be earned from investment, interest on bank account and interest to be earned on housing operating accreditation.

- **Interest earned - outstanding debtors**

- Interest earned - outstanding debtors budget for 2018/2019 MTREF amounts to R7, 2m. 9% more when compared to 2016/2017 adjusted budget. The budget is directly informed by current level of debtors.

- **Fines, penalties and forfeits**

- The Fines, penalties and forfeits amounts to R47, 0m. This revenue category consist of the follows types of revenue: R26, 9m fines revenue not yet collected in terms of IGRAP1 (which is informed by the current trend,) R3, 1m in relation to the actual cash expected to be collected again informed by the current trend and R17, 0m for Property rates - penalties & collection charges which is based on the current performance.

- **Licences and permits**

- Licences and permits budget for 2018/2019 financial year amounts to R0, 2m.

- **Agency services**

- The Agency services revenue category is budgeted to be R9, 7m for the upcoming financial year. The current trend shows that only a minimal increase in this revenue category to ensure that the municipality only budget for realistic revenue

- **Transfers and subsidies**

- The Transfers and subsidies recognised operational budget amounts to R166, 7m. The budget in this line item is in line with the DoRA Act and is made of the following grants:

- ✓ Local Government Equitable Share
- ✓ Finance Management Grant
- ✓ MIG Funded PMU Costs
- ✓ EPWP Incentive
- ✓ Provincialisation of Libraries
- ✓ Museum Subsidies
- ✓ Community Library Services Grant
- ✓ Housing Accreditation
- ✓ Maintenance Grant-Sport Facilities
- ✓ Spatial Development Framework Support

- **Other revenue**

- Other revenue budget amounts to R34, 8m for 2018/2019. Due to the current poor performance in this revenue category (please refer to CS1 of every month) the municipality opted to increase this category by only 3% when compared to the adjustment budget. The main items within this item are:

	2018/19 Medium Term Revenue & Expenditure Framework		
	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Other Revenue by source			
Exchange Revenue, Sales of Goods and Rendering of Services, Development Charges	11,583	12,278	13,025
Exchange Revenue, Sales of Goods and Rendering of Services, Membership Fees	8,070	8,506	8,974
Exchange Revenue, Sales of Goods and Rendering of Services, Building Plan Approval	6,845	7,214	7,611
Exchange Revenue, Operational Revenue, Administrative Handling Fees	1,570	1,655	1,746
Exchange Revenue, Sales of Goods and Rendering of Services, Advertisements	1,079	1,138	1,200
Exchange Revenue, Sales of Goods and Rendering of Services, Town Planning and Servitudes	1,056	1,113	1,174
Exchange Revenue, Sales of Goods and Rendering of Services, Parking Fees	800	843	890
Exchange Revenue, Sales of Goods and Rendering of Services, Sale of Goods	585	616	650
Exchange Revenue, Sales of Goods and Rendering of Services, Clearance Certificates	550	550	550
Exchange Revenue, Operational Revenue, Insurance Refund	546	492	443
Exchange Revenue, Sales of Goods and Rendering of Services, Cemetery and Burial	530	558	589
Other Revenue	1,622	1,754	1,886
Total 'Other' Revenue	34,836	36,717	38,737

- **Capital Transfers**

- In keeping with the prescribed formats issued by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statements. The inclusion of capital transfers would distort the calculation of the operating surplus/deficit.

1.3.4.2 Operating expenditure framework

The Municipality's expenditure framework for the 2018/2019 MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA;
- The Capital programme is aligned to the backlog eradication plan

The following table is indicative of the 2018/2019 final operating expenditure by standard classification item:-

KZN292 KwaDukuza - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Expenditure By Type										
	2		251,404	282,807	320,464	359,321	344,827	376,583	396,918	418,749
Employee related costs			17,612	18,544	18,910	23,146	23,146	23,182	24,434	25,778
Remuneration of councillors	3		23,973	37,603	18,275	33,160	33,160	45,529	47,988	50,627
Debt impairment	2		59,778	69,596	63,434	82,499	82,499	85,000	89,590	94,517
Depreciation & asset impairment			19,848	24,880	24,515	28,477	26,352	23,786	27,799	24,881
Finance charges	2		427,861	488,651	552,551	568,612	590,847	633,019	667,202	703,899
Bulk purchases	8		53,686	63,326	68,820	43,468	40,995	38,437	40,513	42,741
Other materials			25,745	30,463	29,171	31,764	139,455	150,760	158,901	167,640
Contracted services			20,752	6,100	26,504	46,746	750	300	316	334
Transfers and subsidies	4, 5		178,681	179,839	164,537	236,391	143,937	148,170	160,129	187,493
Other expenditure			1,759	10,709	9,062					
Loss on disposal of PPE			1,081,097	1,212,518	1,296,244	1,453,584	1,425,966	1,524,768	1,613,791	1,716,658
Total Expenditure										

A. Operating expenditure

In view of the above table it can be noted that the total operating expenditure budget for 2018/2019 MTREF amounts to R1, 524, 768b. A R98, 802m increase from 2017/2018 adjusted budget. For the outer years the budget is estimated to be R1, 613,791b and R1, 716,658bm respectively.

The components of the operating budget can be explained as follows:

- **Employee related costs**
 - Employee related costs is budgeted at R376, 6m for 2018/2019 financial year. The budgeted figure includes an estimated increase in anticipation of the Bargaining Council agreement being finalised. Given the expenditure constraints not all

prioritised posts have been budgeted for. Management is to undertake a further prioritisation process to determine the timing of the filling of these key posts.

- **Remuneration of councillors**

- This line item is budgeted to be R23, 182m for 2018/2019 financial year.
- This budget is aligned to the consideration of determination of upper limits for councillors and office bearers as indicated on circular 91 of MFMA which state that municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act

- **Debt impairment**

- Debt impairment consist of Bad debts written off, Bad debts provision and IGRAP1 fines not yet collected provision which amount to R45,529 m for 2018/2019 financial year which amount to. Although this expenditure is a non cash item, but it informs the total cost associated with rendering of services of the municipality as well as the municipality's realistically anticipated revenue.
- This is in compliance with the GRAP standards. The Bad debts provision has been calculated based on the 90% collection rate and IGRAP1 fines not yet collected provision is calculated based on the trends of the past years.

- **Depreciation & asset impairment**

- Depreciation, asset impairment and amortisation budget for 2018/2019 financial year amounts to R85, 0m. The budget figure is informed by the Fixed Asset policy taking into account the existing fixed assets register and new projects to be implemented in 2018/2019 financial year. Should the anticipated completion of the capital project changes this item will have to be revisited during the adjustment budget.

- **Finance charges**

- Finance charges consist primarily of the repayment of interest on long term borrowings for existing loan taken up with DBSA and ABSA bank. The expected budget for the upcoming year amounts to R23, 8m.
- The municipality will be taking up new loans to build a new substation and also for new administration building; the interest related to these loans are also included in the budget.

- **Bulk purchases**

- Bulk purchases for 2018/2019 financial year will increase by R42, 2m to R633, 019m when compare to Adjustment budget of R590, 847m. The budget is informed by the current trend and a proposed 7.32% increase by Eskom.

- **Other materials**

- Other materials budget for 2018/2019 financial amounts to R38, 4m m. The other materials comprises of the following expenditure: Repairs and Maintenance R1, 2m and R37, 2m of other expenditure.
- The council to note that this might be inconsistency with the previous performance in this category due to the reallocation of expenditure as a result of implementation of mSCOA.

- **Contracted services**

- This item is budgeted at R150, 8m for upcoming financial year. Most of the budget under this expenditure line item is in relation to refuse removal which amounts to R29, 031m.
- It must be noted that there is inconsistency in this expenditure item due to the implementation of mSCOA which resulted to reclassification of expenditure as a result this expenditure has increase drastically when compare to other financial year prior to the introduction of mSCOA.

- **Transfers and subsidies**

- Transfers and subsidies budget consists of bursaries to be offered to the youth amounts to R0, 300m,
- The reason for this decrease when compared to 2017/2018 adjustment budget is as a result of the recent announcement by the former president that all first year students will be exempted from paying any registration fee. As a result, the municipality is expecting a decrease in demand for this assistance from the community in upcoming financial year.

- **Other expenditure**

- The propose budget allocation for other expenditure amounts to R148, 2m.
- It must be noted that there are inconsistencies in this expenditure item due to the implementation of mSCOA which resulted in reclassification of expenditure. Therefore, this expenditure has drastically decreased when compared to other expenditure in the financial year prior to the introduction of mSCOA.

The following table shows the component of other expenditure for more information

KZN292 KwaDukuza - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'		Ref	2018/19 Medium Term Revenue & Expenditure Framework	
Description			Budget Year 2018/19	Budget Year +1 2019/20
R thousand				
Other Expenditure By Type				
Collection costs			5,700	6,008
Contributions to 'other' provisions			22,609	27,801
Consultant fees				
Audit fees			6,337	6,679
Expenditure: Operational Cost: Indigent Relief			24,013	25,309
Expenditure: Operational Cost: Achievements and Awards			11,226	11,832
Expenditure: Operational Cost: Management Fee			10,980	11,573
Expenditure: Operational Cost: Advertising Publicity and Marketing: Corporate and Municipal Activities			7,323	7,718
Expenditure: Operational Cost: Municipal Services			6,269	6,608
Expenditure: Operational Cost: Uniform and Protective Clothing			4,751	5,007
Expenditure: Operational Cost: External Computer Service: Software Licences			4,551	4,797
Expenditure: Operational Cost: Professional Bodies Membership and Subscription			4,493	4,722
Expenditure: Operational Cost: Bank Charges Facility and Card Fees: Bank Accounts			4,219	4,447
Expenditure: Operational Cost: Remuneration to Ward Committees			4,176	4,402
Expenditure: Operational Cost: Registration Fees: Seminars Conferences Workshops and Events: National			3,614	3,810
Expenditure: Operational Cost: Insurance Underwriting: Premiums			3,579	3,772
Expenditure: Operational Cost: Printing Publications and Books			3,398	3,581
Expenditure: Operational Cost: Workmen's Compensation Fund			2,651	2,794
Expenditure: Operational Cost: Skills Development Fund Levy			2,618	2,759
Expenditure: Operational Cost: Community Assets			2,426	2,557
Expenditure: Operational Cost: External Computer Service: Data Lines			2,373	2,501
Expenditure: Operational Cost: Entertainment: Senior Management			1,800	1,897
Expenditure: Operational Cost External Computer Service Specialised Computer Service			1,800	1,897
Expenditure: Operational Cost: Travel and Subsistence: Domestic: Accommodation			1,786	1,882
Expenditure: Operational Cost: Communication: Telephone Fax Telegraph and Telex			1,376	1,451
Expenditure: Operational Cost: Communication: Postage/Stamp/Franchising Machines			971	1,024
Expenditure: Operating Leases: Furniture and Office Equipment			840	885
Expenditure: Operational Cost: Bursaries (Employees)			625	659
Expenditure: Operational Cost: Travel and Subsistence: Domestic: Daily Allowance			417	440
Expenditure: Operational Cost: Vehicle Tracking			402	424
Expenditure: Operating Leases: Machinery and Equipment			332	349
Expenditure: Operational Cost: Insurance Underwriting: Excess Payments			247	261
Expenditure: Operating Leases: Computer Equipment			215	227
Expenditure: Operational Cost: Travel and Subsistence: Domestic: Food and Beverage (Served)			37	39
Expenditure: Operational Cost: Licences: Licence Agency Fees			15	16
Expenditure: Operational Cost: Cash Discount			1	1
Total 'Other' Expenditure	1		148,170	160,129
				187,493

1.3.5 Capital expenditure of the MTREF

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The MFMA Local Government Capital Asset Management Guideline 2008 calls for the establishment of an Asset Management Committee (AMC). The AMC oversees asset management project outcomes; set asset management timetables and approve all asset management progress reports. This committee meets on a regular basis.

The Capital Budget focuses on the IDP objectives and KDM's infrastructure needs. Due to limited resources, KDM has to prioritise its spending.

The major aspects of the capital budget are listed below :

- i. Increased focus on Civil and Electrical Infrastructure.
- ii. Increased focus on cemeteries development.

Asset Management best practice requires Council to allocate 40% of the capital budget to renewal of existing assets. Since KwaDukuza Municipality is still growing/developing, with most of rural wards still requires new infrastructure like roads, sport fields, community halls and creches. It is because of these reasons that KwaDukuza Municipality has allocated 19,3% of the Capital Budget on renewal of existing assets, while 80,7% is classified as being for new assets. We believe in the long run 40% of capital budget will be achieved once the challenge of building new infrastructure to needy communities is addressed in line with IDP priorities.

The following table is a indicative of capital budget by function

KZN292 KwaDukuza - Table A5 Budgeted Capital Expenditure by vote, functional classification and fundi				
Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1	Budget Year 2018/19		
Capital Expenditure - Functional				
Governance and administration		23,460	1,970	950
Executive and council		-	-	-
Finance and administration		23,460	1,970	950
Internal audit		-	-	-
Community and public safety		50,394	34,080	21,200
Community and social services		27,323	9,800	2,500
Sport and recreation		17,971	16,580	13,500
Public safety		600	200	200
Housing		4,500	7,500	5,000
Health		-	-	-
Economic and environmental services		116,485	141,550	99,826
Planning and development		1,580	800	750
Road transport		114,905	140,750	99,076
Environmental protection		-	-	-
Trading services		154,423	95,663	15,000
Energy sources		150,081	92,413	15,000
Water management		-	-	-
Waste water management		-	-	-
Waste management		4,342	3,250	-
Other				
Total Capital Expenditure - Functional	3	344,762	273,263	136,976

The above table can be summarised as follows:

GOVERNANCE & ADMINISTRATION

Finance & Administration:-

- The following departments fall within the classification-
 - ✓ **Human Resource** – R500 000 for the purchase of Electronic Attendance Register.
 - ✓ **Information Technology** – R 1 750 000 for Network Upgrades and PC & printer procurement.
 - ✓ **Administration General** – R 16 400 000 of which R15m loan will be taken up to procure a New Office Building which will enable the Municipality to reduce reliance on leasing municipal offices.
 - ✓ **Civil Admin** - R450 000 to purchase Engineering Equipment.
 - ✓ **Civic Building** – R 3 500 000 for Building Extension
 - ✓ **Workshop** – R 860 000 of R850 000 was rolled over for procuring municipal vehicles.

COMMUNITY & PUBLIC SAFETY

Community and Social Services

- The following departments fall within the classification-
 - ✓ **Cemeteries** – R 22 513 700 for Cemetery Development Projects.
 - ✓ **Child Care Facilities** - R 2 323 965 for Crèches.
 - ✓ **Community Halls** – R 1 370 000 for Fencing, Security and procurement of Hall furniture.
 - ✓ **Library** – R 365 000 for Furniture, Tools & Equipment.
 - ✓ **Museums** – no allocation in 2018/19.
 - ✓ **Disaster Management** – R350 000 for procurement of a vehicle.
 - ✓ **Youth Development** – R 400 000 for procurement of vehicles for the newly formed business unit.

- **Sport & Recreation** reflects budget related to Upgrade of Sporting, Beach, Park and Ablution Facilities. R6m of the budget is funded by IFA / Tongaat Hulett public contribution.
- **Public Safety** reflects budget related to purchase of Emergency Equipment under the Fire department.
- **Housing** reflects budget related to Renovations to Compounds and Offices for Housing Staff.

ECONOMIC AND ENVIRONMENTAL SERVICES

Planning & Development – R 1 580 000 for purchase of Trading Stalls, GIS Implementation Equipment & Street Naming Projects.

Road Transport - Road Transport reflects a budget for Road Infrastructure under the Civil Business Unit, Traffic & Law Enforcement and Testing Station Facility of the Municipality. Turn key appointments in the previous two financial years were utilised to fast track project implementation and completion.

However, during the 15/16 & 16/17 audits, the Auditor General classified all turn-key expenditure as irregular expenditure. The Municipality has since followed full SCM processes stopping all new turn-key appointments. This has resulted in the 17/18 capital expenditure being lower than the previous financial years. The R114m allocation for the 2018/19 budget has majority roll-over Road Infrastructure Projects.

TRADING SERVICES

- **Energy Sources** reflects the Electrical Budget of the Municipality. The business unit is currently in the planning phase of the development of a High Voltage Power Substation. The draft budget reflected a loan allocation of R80m which was subsequently decreased to R60m. The business unit has rolled over approximately R40m from the 2017/18 budget.

1.3.6 Key assumptions

- **DoRA**

All National and Provincial Grant allocations have been taken into account.

- **Inflation**

The changes in tariffs have been considered in accordance with the Rates and Tariff policy of the municipality and comply with Section 74 of the Municipal systems Act.

It is proposed that Council's tariff of charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2018:

- Property Rates increase of 8%
- Refuse Removal charges – various as per tariff of charges with a maximum of 8%
- Electricity charges – various as per tariff of charges
(Sales increased up to a maximum of 6.84. this percentage increases are informed by the consultation paper issued by NERSA)
- Miscellaneous tariffs – various (see tariff of charges document)

Refuse removal tariffs have been increased on average 8 % in order to ensure the sustainability and viability of the service. Preceding years have indicated that the budgeting was geared towards the operating requirements of the section, thereby not allowing sufficient funds to ensure that the capital assets is maintained, replaced and extended. This increase will allow the basic services to community to continue without risk of assets not working as intended or meeting demand.

For specific budget assumptions used in the MTREF, please refer to the Section 2.5

- **Municipal entities**

The municipality does not have any municipal entities. Therefore, any associated documentation has not been tabled in this regard.

- **Past performance highlights**

KDM received unqualified audit reports for the previous twelve consecutive years.

- **Alignment with government priorities**

The following priorities have been incorporated into the MTREF 2018/2019 to 2020/2021:

- **National Priorities**

The President's 2018 State of the Nation Address indicated that local government has an obligation to:

1. Job Creation
2. Better Education
3. Improved Health Services
4. Rural Development & Land Reform
5. Spending of public funds wisely and reducing of wasteful expenditure that forms part of cost cutting measures
6. Monitoring of the Back to Basics Local Government Implementation Plan.

The National Budget Review 2018 state that local government must:

1. Enforce financial discipline; on budget spending and sound cash management
2. Ensure enhanced service delivery and communities receive value for money
3. Embark on drought awareness initiatives
4. Provide decent and sustainable jobs (especially in Health and Education)
5. Ensure further economic growth
6. Develop infrastructure

- **Provincial Priorities**

The MTREF and IDP are aligned with the KZN Provincial Growth & Development Strategy. This strategy involves:

1. Strengthening and building government to facilitate sustainable development, public participation in decision making, implement performance driven transformation and co-operative governance
2. Improve and expand basic service delivery for a better quality of life for all
3. Implement economic programmes to raise investments, increase exports and capitalise on provincial resources, strengths and synergies
4. Create programmes to increase employment opportunities, access to finance, human capacity and skills development, that also addresses the challenges of the second economy
5. Reduce poverty and increase vulnerable groups' access to social security nets and services
6. Comprehensively address the spread of HIV/AIDS pandemic and the associated economic and social impacts
7. To manage, preserve and enhance the natural environment and comprehensively address an environmental management system for sustainable development.

- **District Priorities**

The MTREF and IDP have taken the strategic goals of the ilembe IDP into consideration, which include:

1. Promoting investment and development
2. Introducing incentives that attract development initiatives
3. Establishing and promoting PPPs
4. Preserving and protecting the natural environment
5. Promoting cultural, community based tourism and integrated tourism development
6. Establishing co-operatives that maximise economic opportunities in the agricultural sector

The above key assumptions are further explained under Section 2.5

- **Debt recovery and credit control**

The municipality budgets for the provision for bad debt in accordance with the prescripts of GRAP. This is to impair the asset so as to reflect the collection probability. This effectively ensures the debtors as indicated on the balance sheet is not overstated. Bad Debt is however only written off when all prospective debt recovery mechanisms are exhausted and possibility of recovery is remote.

There may therefore be a timing difference between the impairment of the debt (provision for bad debt) and the actual "write-off" of this debt.

Any bad debts written off are done so directly against the gross value of the debt and not the impairment recognised. This reduction of debtors is has a resultant effect of reducing the subsequent impairment calculated. The nett effect of this movement is recognised in the Statement of Financial Performance.

- **Debt collection rates**

The municipality has undertaken a review of the applicability and accuracy of the collection percentages during the consultation period. No amendments were noted. Council has embarked on various processes within the current year which will enforce better revenue collections on service charges viz.

1. Revenue Enhancement Project
2. Implementation of an Energy Losses Task Team which will assist in the reduction of energy losses.
3. Replacement of maximum demand meters

- **Debtors:**

The municipality has applied a 90% collection rate. During the next two months we will confirm and validate the accuracy of the collection percentage applied. It should however be noted that the municipality has implemented various mechanisms to enhance the revenue collection processes. Amongst these are the revenue enhancement project, the monitoring of the newly implemented energy loss task team between the Finance Business Unit and the electricity Business Unit, and the replacement of maximum demand meters.

- **Cost cutting mechanisms**

The municipality has in the prior year implemented cost cutting and financial austerity measures. These principles are aligned to Department of Co-Operative Governance's Back to Basics programme. This was implemented in the prior year and continues to be embedded in the budget principles. This is driven via the Expenditure Section within Finance Business Unit.

- **Cash flow management**

One of the significant funding sources of capital expenditure in the prior years was internal reserves. Whilst this allowed accelerated service delivery, the internal cash reserves did not have the ability to recover.

Recognising that this may in the long term impact the financial sustainability of KDM, Council has proactively adopted the funding a reserves policy which stipulates the minimum funding requirements which Council must strive to achieve in the medium to long term.

Given that numerous service delivery imperatives remain, a phased in approach will be implemented to ensure a balance is achieved between service delivery and financial prudence.

This process has commenced two years ago year with a four year progressive plan to ensure capital funding is achieved via operating surpluses so as to decrease our reliance on historic reserves.

This will be closely monitored during the MTREF and adjusted where required.

Cash Flow from Operating Activities

Property Rates & Services Charges

- A collection of rate of 90% has been applied, however the Municipality also caters for prior year payments from debtors which is based on previous financial year trends. The movement is also filtered into the sundry and consumer debtor balances under A6 - financial position.

- Based on past trends reflecting actual revenue collected by the Municipality, the revenue reflected under the Cash flow is not over-stated and reasonable assumptions have been applied.

Other Revenue

- Various collection rates have been applied for the Other Revenue category based on past year trends.
- The Municipality has been prudent in its estimation of Fines Revenue collection. Although the responsible business unit has committed to increase fines revenue collection, the control of the revenue (cash) collected in terms of the actual value of the fine written does not lie within the unit but with the judicial system of the country. In these circumstances it is difficult to deduce the actual fines revenue that will be realised for any given financial year.

Interest

- The collection rate assumed for Outstanding Debtors is 65%. The rate has been considered based on previous year collections.

Government Operating & Capital Grants

- The DORA allocations have been considered under the Operational & Capital Grants as well as Public Contributions that have been received from IFA / Tongaat Hulett Developers. These public contribution receipts have been accounted for as “Other Transfers & Grants” under budgeted schedule A5.

Suppliers & Employees

- The Municipality has considered a payment rate of 95%, to cater for the actual timing of payments made at year end.
- R300k has been considered as a Cash transfers & grant has it relates to External Bursaries given to the youth who are furthering their education.

- Includes budgeted allocation for non-current debtors, non-current receivables and investment in Capital Projects.
- The non-current debtors include a budget allocation for receipt of old –year debt.
- The 2018/19 expenditure is in line with the Capital Budget of the Municipality. The 2017/18 capital budget has been decreased as a result of numerous roll-overs as well as taking into account the current year expenditure to date.

Cash flow from Financing Activities

- The Municipality intends taking up a loan facility for the construction of a Substation, Testing Facility and procurement of New Municipal Offices.
- Re-payments related to Borrowings have been calculated taking existing payments into account and a 12% re-payment value on the new loan.
- The re-payments amount to R 14,3m.

Opening Cash Balances

- A second adjustment budget was tabled to Council on the 15th of May 2018. During this process, the MIG grant allocation was increased in terms of revised DORA allocations to the Municipality as well as the IFA/Public Contribution projects were rolled over to the 2018/19 financial year.
- The revisions made during the second adjustment budget resulted in a change to the anticipated closing balance of 2017/18 which has been highlighted in the Version 8 A Schedule of the Final Budget documents, however taking the current expenditure trends of capital projects, the closing balance for 17/18 has been re-calculated.
- The closing balance is thus anticipated as being R 280m for 2017/18.
- The Municipality anticipates a closing balance of R 191,666m in 2018/19.

1.4 ANNUAL BUDGET TABLES

In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2018/2019 budget and MTREF to be supported by Council and made public for comment.

Budget Table	Synopsis of table
Table A1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table A2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table A3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table A4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table A5	Indicative of the municipality's capital projects in relation to the capital expenditure by municipal vote, capital expenditure by classification, and funding sources. Also included is information pertaining to capital transfers from National and Provincial government. KDM has adopted a multi-year capital budget appropriation.
Table A6	Indicative of the financial position of the municipality.
Table A7	Indicative of the cash and cash equivalent of the municipality over the draft MTREF.
Table A8	Indicative of the Cash Backed Reserves/ Accumulated Surplus. Represents an evaluation of the funding levels by forecasting cash and investments at year end and reconciling the available funding to the liabilities in existence. This is in line with MFMA legislation.
Table A9	Represents the municipal capital allocations to the funding of new assets and renewal of existing assets. This also includes spending on repairs and maintenance.
Table A10	Indicative of the service delivery levels, including backlogs, for each of the main services.

KZN292 KwaDukuza - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	275,605	312,498	346,902	403,343	399,023	399,023	399,023	430,791	454,054	479,026
Service charges	597,883	679,429	743,612	787,571	768,032	768,032	768,032	804,941	848,408	895,071
Investment revenue	30,491	30,410	32,512	23,628	27,013	27,013	27,013	23,005	24,247	25,581
Transfers recognised - operational	119,744	121,813	130,511	148,452	146,829	146,829	146,829	166,657	182,367	206,506
Other own revenue	107,291	93,625	119,839	92,681	88,005	88,005	88,005	100,109	105,514	111,318
Total Revenue (excluding capital transfers and contributions)	1,131,012	1,237,774	1,373,376	1,455,675	1,428,902	1,428,902	1,428,902	1,525,513	1,614,580	1,717,502
Employee costs	251,404	282,807	320,464	359,321	344,827	344,827	344,827	376,583	395,918	418,749
Remuneration of councillors	17,612	18,544	18,910	23,146	23,146	23,146	23,146	23,182	24,434	25,778
Depreciation & asset impairment	59,778	69,586	63,434	82,489	82,489	82,489	82,489	85,000	89,590	94,517
Finance charges	19,848	24,880	24,515	28,477	26,352	26,352	26,352	23,786	27,799	24,881
Materials and bulk purchases	481,547	551,977	621,371	612,080	631,841	631,841	631,841	671,457	707,716	746,640
Transfers and grants	20,752	6,100	26,504	46,746	750	750	750	300	316	334
Other expenditure	230,157	258,613	221,046	301,315	316,552	316,552	316,552	344,459	367,017	405,760
Total Expenditure	1,081,097	1,212,518	1,296,244	1,453,584	1,428,967	1,428,967	1,428,967	1,524,768	1,613,791	1,716,658
Surplus/(Deficit)	49,915	25,256	77,132	2,091	2,935	2,935	2,935	745	799	843
Transfers and subsidies - capital (monetary allocations)	73,995	87,043	81,469	81,315	79,840	79,840	79,840	63,052	65,100	66,776
Contributions recognised - capital & contributed assets	15,195	3,663	-	-	19,179	19,179	19,179	8,202	-	-
Surplus/(Deficit) after capital transfers & contributions	139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Capital expenditure & funds sources										
Capital expenditure	245,561	317,515	264,605	230,844	217,762	217,762	217,762	344,762	273,263	136,976
Transfers recognised - capital	77,495	87,043	78,854	59,934	42,772	42,772	42,772	76,093	65,100	66,776
Public contributions & donations	15,195	3,663	3,558	21,381	-	-	-	-	-	-
Borrowing	74,739	-	-	12,186	2,186	-	-	77,186	40,000	-
Internally generated funds	78,132	226,809	182,195	137,343	172,804	122,449	122,449	191,483	168,163	70,200
Total sources of capital funds	245,561	317,515	264,605	230,844	217,762	217,762	217,762	344,762	273,263	136,976
Financial position										
Total current assets	668,831	614,479	592,815	470,477	560,931	657,647	657,647	590,364	539,162	605,969
Total non current assets	1,600,878	1,838,776	2,035,114	2,205,299	2,170,323	2,096,008	2,096,008	2,355,716	2,539,625	2,581,920
Total current liabilities	259,019	285,771	292,582	290,621	310,872	308,472	308,472	328,111	337,747	355,137
Total non current liabilities	298,897	345,494	344,755	370,826	357,015	362,637	362,637	458,585	515,757	539,850
Community wealth/equity	1,711,794	1,821,990	1,980,591	2,014,329	2,063,366	2,082,546	2,082,546	2,159,384	2,225,283	2,292,902
Cash flows										
Net cash from (used) operating	125,228	195,525	203,831	196,435	80,004	95,725	95,725	88,511	78,655	96,496
Net cash from (used) investing	(193,004)	(405,668)	(83,054)	(230,790)	(154,208)	(79,894)	(79,894)	(242,208)	(133,499)	(38,813)
Net cash from (used) financing	540,391	32,679	(13,509)	2,187	(6,028)	(6,028)	(6,028)	55,350	25,732	(15,529)
Cash/cash equivalents at the year end	540,391	162,941	270,209	320,296	189,977	280,013	280,013	191,666	163,554	205,709
Cash backing/surplus reconciliation										
Cash and investments available	540,391	456,317	391,670	320,296	332,288	421,473	421,473	333,126	313,015	385,170
Application of cash and investments	103,525	82,413	71,340	94,403	66,002	59,396	59,396	55,246	78,734	93,600
Balance - surplus (shortfall)	436,866	373,904	320,330	225,893	266,286	362,078	362,078	277,881	234,281	291,570
Asset management										
Asset register summary (WDV)	1,599,822	1,837,693	2,034,345	2,204,324	2,169,608	2,095,293	2,095,293	2,355,055	2,538,728	2,581,186
Depreciation	59,778	69,586	63,434	82,489	82,489	82,489	82,489	85,000	89,590	94,517
Renewal of Existing Assets	36,593	37,726	60,084	46,356	43,559	39,843	39,843	34,305	36,900	10,876
Repairs and Maintenance	53,686	63,326	68,820	100,399	104,860	104,860	104,860	107,883	113,709	119,963
Free services										
Cost of Free Basic Services provided	24	25	28,362	-	29,196	62,017	62,017	68,861	71,204	75,871
Revenue cost of free services provided	44,200	73,533	2,734	73,064	87,107	87,107	87,107	94,076	99,176	104,648
Households below minimum service level										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
Energy	-	-	15	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	18	18	18	18	19

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
		2014/15	2015/16	2016/17		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	
Revenue - Functional									
<i>Governance and administration</i>									
Executive and council		456,823	522,574	517,198		530,603	531,492	531,492	663,900
Finance and administration		136,110	159,046	117,325		78,207	78,207	78,207	124,198
Internal audit		320,713	363,528	399,873		452,397	453,285	463,285	539,702
<i>Community and public safety</i>									
Community and social services		22,825	21,458	27,472		71,663	69,256	69,256	39,172
Sport and recreation		4,992	5,062	6,557		31,336	31,336	31,336	13,422
Public safety		15,060	12,370	15,305		32,262	30,264	30,264	17,926
Housing				54		45	45	45	52
Health		2,772	4,026	5,556		8,021	7,612	7,612	7,771
<i>Economic and environmental services</i>									
Planning and development		86,303	42,892	103,906		77,824	87,823	87,823	112,097
Road transport		14,955	8,359	9,585		10,781	10,781	10,781	12,412
Environmental protection		71,348	34,533	94,321		67,024	77,023	77,023	99,685
<i>Trading services</i>									
Energy sources		654,252	741,556	806,270		858,899	839,350	839,350	969,109
Water management		582,008	657,178	742,458		773,588	770,965	770,965	889,987
Waste water management									
Waste management									
<i>Other</i>									
		72,244	74,379	63,811		83,311	68,384	68,384	79,121
Total Revenue - Functional	2	1,220,202	1,328,480	1,454,945		1,536,990	1,527,921	1,527,921	1,784,277
Expenditure - Functional									
<i>Governance and administration</i>									
Executive and council		129,469	165,533	201,475		235,751	235,699	235,699	301,111
Finance and administration		53,855	66,794	87,445		96,592	92,928	92,928	126,101
Internal audit		73,971	95,757	110,354		135,481	138,596	138,596	169,793
<i>Community and public safety</i>									
Community and social services		1,643	2,993	3,676		3,678	4,174	4,174	5,217
Sport and recreation		90,431	100,620	143,917		156,777	170,326	170,326	203,124
Public safety		21,102	24,388	28,259		35,001	37,540	37,540	45,876
Housing		61,813	68,272	73,772		72,619	82,240	82,240	98,506
Health				29,764		28,420	88,587	93,371	37,012
<i>Economic and environmental services</i>									
Planning and development		7,516	7,950	11,122		20,736	20,092	20,092	21,730
Road transport		225,181	250,800	211,576		231,472	218,241	218,241	268,124
Environmental protection		35,579	45,207	49,016		54,254	54,011	54,011	66,451
<i>Trading services</i>									
Energy sources		189,602	205,593	161,451		174,605	162,108	162,108	198,406
Water management				1,110		2,613	2,122	2,122	3,267
Waste water management		636,017	695,565	739,276		829,584	801,702	801,702	944,299
Waste management		572,367	637,442	673,838		746,398	730,711	730,711	861,949
<i>Other</i>									
		63,651	58,123	65,438		83,186	70,991	70,991	82,350
Total Expenditure - Functional	3	1,081,097	1,212,518	1,296,244		1,453,584	1,425,967	1,425,967	1,716,658
Surplus/(Deficit) for the year		139,105	115,962	158,601		83,406	101,955	101,955	67,619

Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

KZN292 KwaDukuza - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)									
Functional Classification Description	Ref	Current Year 2017/18				Term Revenue & Expenditure Framework			
		2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Foll Year Forecast	Budget Year 2018/19	Budget Year +2 2020/21
R thousand	1								
Revenue - Functional									
Municipal governance and administration		456,823	522,574	517,198	530,603	531,492	531,492	516,123	663,900
Executive and council		136,110	150,046	117,325	78,207	78,207	78,207	107,569	124,198
Mayor and Council		134,733	157,628	100,347	75,207	75,207	75,207	90,566	121,943
Municipal Manager, Town Secretary and Chief Executive		1,377	1,418	16,978	3,000	3,000	3,000	2,137	2,264
Finance and administration		320,713	363,528	399,873	492,397	493,285	493,285	509,063	533,702
Administrative and Corporate Support		90	75	66	80	80	80	85	94
Asset Management		42,284	41,589	43,256	39,368	52,076	52,076	49,971	58,115
Budget and Treasury Office		275,605	319,814	355,097	410,843	398,023	399,023	430,791	475,026
Finance		-	-	-	-	-	-	-	-
Fleet Management		823	483	39	-	-	-	-	-
Human Resources		-	39	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		10	10	10	13	13	13	13	15
Property Services		-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-
Security Services		1,922	1,527	1,443	2,064	2,064	2,064	2,205	2,452
Supply Chain Management		-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Governance Function		22,935	21,458	27,472	71,663	69,256	69,256	40,402	39,172
Community and public safety		4,982	5,062	6,337	31,336	31,336	31,336	15,344	13,422
Community and social services		-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		1,315	1,373	942	11,542	11,542	11,542	4,133	991
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	3,657	3,657	3,657	2,421	2,564
Child Care Facilities		299	231	228	9,700	9,700	9,700	318	363
Community Halls and Facilities		-	-	-	-	-	-	-	-
Consumer Protection		-	-	1,572	2,500	2,500	2,500	2,682	2,927
Cultural Matters		-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-
Language Policy		3,227	3,292	3,453	3,754	3,754	3,754	5,772	6,392
Libraries and Archives		-	-	-	-	-	-	-	-
Literacy Programmes		151	166	361	183	183	183	192	214
Media Services		-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Zoo's		15,069	12,370	15,305	32,262	30,264	30,264	16,361	17,926
Sport and recreation		3,242	191	663	15	15	15	16	17
Beaches and Jetties		-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		11,263	11,617	12,762	11,176	11,176	11,176	15,401	17,126
Recreational Facilities		565	562	1,980	21,071	19,073	19,073	2,964	783
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-
Public safety		-	-	54	45	45	45	47	52
Civil Defence		-	-	-	-	-	-	-	-
Cleaning		-	-	54	45	45	45	47	52
Control of Public Nuisances		-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		2,772	4,028	5,556	8,021	7,612	7,612	6,629	7,771
Licensing and Control of Animals		2,772	4,028	5,556	8,021	7,612	7,612	6,629	7,771
Housing		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-

Economic and environmental services										
Planning and development										
Billboards										
Corporate Wide Strategic Planning (IDPs, LEEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport										
Police Forces, Traffic and Street Parking Control										
Pounds										
Public Transport										
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection										
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services										
Energy sources										
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management										
Water Treatment										
Water Distribution										
Water Storage										
Waste water management										
Public Toilets										
Sewerage										
Storm Water Management										
Waste Water Treatment										
Waste management										
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other										
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional										

86,303	42,882	103,968	77,824	67,823	87,823	107,751	106,277	112,097
14,555	8,359	9,455	10,781	10,781	10,781	12,162	11,755	12,432
-	-	-	-	-	-	-	-	-
-	-	228	300	300	300	316	333	351
193	174	138	2,235	2,235	2,235	2,213	2,333	2,461
14,783	8,185	9,219	8,246	8,246	8,246	9,633	9,688	9,800
71,348	34,533	94,321	67,024	77,023	77,023	95,569	94,512	99,685
29,581	25,724	21,247	22,713	22,713	22,713	30,946	32,617	34,411
-	-	8,744	9,200	9,200	9,200	9,688	10,211	10,772
41,368	8,809	64,330	35,111	45,110	45,110	54,955	51,864	54,501
-	-	-	20	20	20	-	-	-
-	-	-	20	20	20	-	-	-
654,232	741,556	806,270	856,899	838,350	838,350	872,555	920,358	963,109
683,008	667,176	742,458	773,588	770,965	770,965	801,800	845,372	889,987
582,008	667,176	742,458	773,588	770,965	770,965	801,800	845,372	889,987
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
72,244	74,379	63,811	83,311	68,384	68,384	71,154	74,997	79,121
72,244	74,379	63,811	83,311	68,384	68,384	71,154	74,997	79,121
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,220,202	1,328,400	1,454,845	1,536,998	1,527,921	1,527,921	1,596,766	1,679,680	1,784,277

Expenditure - Functional										
Municipal governance and administration										
Executive and Council										
Mayor and Council										
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration										
Administrative and Corporate Support										
Asset Management										
Budget and Treasury Office										
Finance										
Fleet Management										
Human Resources										
Information Technology										
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit										
Governance Function										
Community and public safety										
Community and social services										
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoos										
Sport and recreation										
Beaches and Jetty's										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities										
Sports Grounds and Stadiums										
Public safety										
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection										
Licensing and Control of Animals										
Housing										
Housing										
Informal Settlements										
Health										
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

120,469	165,533	201,475	235,751	235,699	250,335	267,824	301,111
53,855	66,794	87,445	96,592	92,928	92,928	107,338	125,101
34,188	43,818	57,489	72,731	69,810	67,916	75,555	96,267
19,897	22,975	28,956	23,880	23,118	25,032	26,383	27,834
73,971	95,757	110,354	135,481	139,586	152,686	160,341	189,793
6,533	7,654	8,520	9,077	16,254	20,463	21,569	22,756
24,775	32,976	32,089	41,732	45,274	51,765	54,580	57,581
-	6,002	8,031	21,544	10,763	10,000	10,540	11,120
3,282	5,577	7,145	5,306	5,904	6,133	6,464	6,620
8,034	10,173	8,586	14,374	13,920	12,965	13,686	14,438
13,240	11,974	12,523	11,243	11,852	12,251	12,913	13,623
7,306	10,770	11,508	10,608	11,012	10,880	11,468	12,088
5,888	4,953	4,852	5,769	6,134	6,256	6,594	6,957
-	-	11,137	8,798	11,089	14,516	15,300	16,141
4,903	5,648	5,953	7,033	6,384	7,445	7,846	8,278
1,643	2,853	3,576	3,678	4,174	4,891	4,945	5,217
1,643	2,853	3,576	3,678	4,174	4,891	4,945	5,217
90,431	100,620	143,917	156,777	170,326	192,671	192,535	203,124
21,102	24,368	23,259	35,001	37,540	41,257	43,485	45,976
3,752	3,816	4,508	5,410	5,909	6,344	6,586	7,054
4,428	5,737	6,518	9,815	9,589	8,470	8,928	9,419
4,626	5,464	5,920	6,002	7,549	8,552	8,803	9,287
-	-	1,218	2,672	3,565	5,360	5,650	5,960
7,661	8,570	9,841	10,021	9,885	11,432	12,049	12,712
441	802	655	1,081	1,042	1,289	1,369	1,444
61,613	69,272	73,772	72,619	82,240	88,567	93,371	98,506
18,742	20,302	24,873	22,709	25,228	26,622	28,270	29,825
40,856	49,109	45,265	46,029	52,496	56,830	59,688	63,193
2,236	4,262	3,614	3,281	4,515	4,835	5,202	5,488
-	-	25,764	28,429	30,453	33,265	35,082	37,012
-	-	25,764	28,429	30,453	33,265	35,082	37,012
-	-	25,764	28,429	30,453	33,265	35,082	37,012
7,516	7,960	11,122	20,736	20,092	19,542	20,587	21,730
7,516	7,960	11,122	20,736	20,092	19,542	20,587	21,730
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Economic and environmental services									
Planning and development									
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDS)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City									
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport									
Police Forces, Traffic and Street Parking Control									
Pounds									
Public Transport									
Roads									
Taxi Ranks									
Environmental protection									
Environmental protection									
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services									
Energy sources									
Electricity									
Street Lighting and Signal Systems									
Non-electric Energy									
Water management									
Water Treatment									
Water Distribution									
Water Storage									
Waste water management									
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management									
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning									
Other									
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Expenditure - Functional									
Surplus/(Deficit) for the year									

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check corr balance
check opexp balance

- - -3 - -2 - -0 - -1 - -1

225,181	250,900	211,576	231,472	218,241	213,241	242,352	264,832	268,124
35,579	45,207	49,016	54,254	54,011	54,011	59,760	62,987	66,451
7,343	8,933	10,232	13,410	13,058	13,058	14,503	15,298	16,127
-	-	6,850	8,004	7,659	7,659	8,831	10,362	10,952
11,630	14,886	15,281	13,777	15,543	15,543	16,163	17,008	17,973
16,607	21,388	16,653	19,033	17,751	17,751	19,262	20,302	21,419
189,592	265,893	161,451	174,805	182,108	182,108	179,654	184,768	196,406
99,207	109,246	76,725	75,351	69,507	69,507	84,657	89,229	94,136
90,365	96,346	10,967	12,862	11,238	11,238	12,004	12,662	13,348
-	-	73,759	86,392	81,364	81,364	82,992	86,897	90,921
-	-	1,110	2,613	2,122	2,122	2,938	3,097	3,267
-	-	1,110	2,613	2,122	2,122	2,938	3,097	3,267
636,017	695,565	739,276	829,594	891,702	891,702	849,410	898,580	944,299
572,567	637,442	673,638	746,398	730,711	730,711	775,352	820,523	861,949
564,919	631,095	667,208	741,984	726,348	726,348	770,589	815,766	856,562
7,447	5,448	6,630	4,413	4,363	4,363	4,494	4,737	4,997
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
63,651	56,123	65,439	83,186	70,991	70,991	74,053	78,057	82,350
57,303	51,173	59,386	75,683	63,754	63,754	65,717	69,266	73,075
6,347	6,950	7,052	7,503	7,237	7,237	8,341	8,791	9,276
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,081,097	1,212,516	1,296,244	1,453,564	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
199,105	115,962	158,601	83,406	101,955	101,955	71,998	65,999	67,619

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote										
Vote 1 - Chief Operations Officer Business Unit	1	1,377	1,418	16,978	3,000	3,000	3,000	2,027	2,137	2,254
Vote 2 - Corporate Services Business Unit		135,645	158,206	100,413	75,287	75,287	75,287	90,651	105,322	122,037
Vote 3 - Finance Business Unit		319,791	362,941	399,797	452,304	453,192	453,192	482,967	508,950	539,593
Vote 4 - Economic Development Planning Business Unit		15,106	8,525	9,946	10,984	10,984	10,984	12,354	11,967	12,626
Vote 5 - Community Services and Public Amenities Business		92,100	91,617	83,722	125,117	108,193	108,193	99,742	99,311	104,757
Vote 6 - Community Safety Business Unit		30,027	25,751	31,635	34,472	34,472	34,472	43,329	45,669	48,181
Vote 7 - Civil Engineering and Human Settlement Business U		44,148	12,844	69,896	58,582	68,172	68,172	61,598	58,542	62,287
Vote 8 - Electrical Engineering Business Unit		582,008	667,178	742,458	773,588	770,965	770,965	801,800	845,372	889,987
Vote 9 - Youth Development Business Unit		-	-	-	3,657	3,657	3,657	2,297	2,421	2,554
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,220,202	1,328,480	1,454,845	1,536,990	1,527,921	1,527,921	1,596,766	1,679,690	1,784,277
Expenditure by Vote to be appropriated										
Vote 1 - Chief Operations Officer Business Unit	1	31,151	41,631	49,610	45,156	47,267	47,267	50,560	53,290	56,221
Vote 2 - Corporate Services Business Unit		61,996	73,620	87,217	107,426	111,837	111,837	113,616	123,723	149,084
Vote 3 - Finance Business Unit		29,678	44,626	45,983	70,308	62,421	62,421	69,211	72,948	76,960
Vote 4 - Economic Development Planning Business Unit		28,677	37,077	40,749	44,538	44,116	44,116	49,494	52,166	55,035
Vote 5 - Community Services and Public Amenities Business		132,733	132,646	147,314	166,905	164,099	164,099	176,631	186,169	196,409
Vote 6 - Community Safety Business Unit		112,978	124,875	148,136	144,834	142,433	142,433	166,509	175,501	185,154
Vote 7 - Civil Engineering and Human Settlement Business U		103,808	109,289	89,734	112,898	107,590	107,590	108,791	114,078	119,608
Vote 8 - Electrical Engineering Business Unit		575,648	643,019	680,983	751,704	736,615	736,615	781,485	826,987	868,769
Vote 9 - Youth Development Business Unit		4,428	5,737	6,518	9,815	9,589	9,589	8,470	8,928	9,419
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,081,097	1,212,518	1,296,244	1,453,584	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
Surplus/(Deficit) for the year	2	139,105	115,962	158,601	83,406	101,955	101,955	71,998	65,899	67,619

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

2022-2023 Financial Performance (Revenue and expenditure by municipal vote)A											
R thousand	Vote Description	Ref	2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote											
Vote 1 - Chief Operations Officer Business Unit											
1.1 - Municipal Manager's Office			1,377	1,418	16,978	3,000	3,000	3,000	2,027	2,137	2,254
1.2 - Internal Audit			1,377	1,418	16,978	3,000	3,000	3,000	2,027	2,137	2,254
1.3 - Corporate Communications											
1.4 - IDP											
1.5 - PMS											
1.6 - Public Participation											
Vote 2 - Corporate Services Business Unit											
2.1 - Council General Expenses			135,645	159,206	100,413	75,287	75,287	75,287	90,651	105,322	122,037
2.2 - Human Resources - Admin			134,733	157,628	100,347	75,207	75,207	75,207	90,566	105,233	121,943
2.3 - Administration: General			823	463	66						
2.4 - Information Technology			90	39		80	80	80	85	89	94
Vote 3 - Finance Business Unit											
3.1 - Assessment Rates			319,791	382,941	399,797	452,304	453,192	453,192	482,997	508,950	539,593
3.2 - Budget and Treasury Office			275,605	319,814	355,057	410,843	399,023	399,023	430,791	454,054	479,026
3.3 - Supply Chain Management			42,264	41,599	43,256	39,366	52,076	52,076	49,971	52,572	58,115
Vote 4 - Economic Development Planning Business Unit											
4.1 - Museum			1,922	1,527	1,443	2,094	2,094	2,094	2,205	2,324	2,452
4.2 - Economic Develop. & Planning			15,108	8,525	9,946	10,984	10,984	10,984	12,354	11,987	12,626
4.3 - Environment & Management			151	166	361	183	183	183	192	202	214
4.4 - Development Control			193	174	138	2,235	2,235	2,235	2,213	2,333	2,461
4.5 - Town Planning						20	20	20			
4.6 - Building Control			14,763	8,185	228	300	300	300	316	333	351
Vote 5 - Community Services and Public Amenities Business Unit											
5.1 - Beach Amenities			92,100	91,617	83,722	125,117	108,193	108,193	98,742	99,311	104,757
5.2 - Library			3,196	164	645						
5.3 - Cemetery			3,227	3,262	3,453	3,754	3,754	3,754	5,772	6,074	6,392
5.4 - Admin General			1,315	1,373	942	11,542	11,542	11,542	4,133	930	981
5.5 - Parks and Gardens			11,263	11,617	12,762	11,176	11,176	11,176	15,401	16,233	17,126
5.6 - Sport and Recreation			25	5	1,295	14,446	12,436	12,436	2,328	73	77
5.7 - Dolphin Park			531	557	585	588	600	600	635	670	707
5.8 - Community Halls			239	231	228	300	300	300	318	335	353
5.9 - Street Sweeping											
5.10 - Refuse Removal			72,244	74,379	63,811	83,311	68,384	68,384	71,154	74,997	79,121
Vote 6 - Community Safety Business Unit											
6.1 - Law Enforcement Administration			30,027	25,751	31,635	34,472	34,472	34,472	43,329	45,669	48,181
6.2 - Security Services											
6.3 - Law Enforcement			29,981	25,724	21,247	22,713	22,713	22,713	30,946	32,617	34,411
6.4 - Fire and Emergency					54	45	45	45	47	50	52
6.5 - Disaster Management					1,572	2,500	2,500	2,500	2,632	2,775	2,927
6.6 - Marine Safety			45	27	18	15	15	15	16	17	18
6.7 - Vehicle Testing					4,348	5,000	5,000	5,000	5,265	5,549	5,855
6.8 - Vehicle Licensing					4,395	4,200	4,200	4,200	4,423	4,681	4,918
Vote 7 - Civil Engineering and Human Settlements Business Unit											
7.1 - Human Settlements			44,148	12,844	69,896	58,592	68,472	68,472	61,598	58,542	62,287
7.2 - Civil Admin			2,772	4,026	5,555	8,021	7,812	7,812	6,529	6,844	7,171
7.3 - Civil Buildings			1,397	824	4,193	4,193	1,720	1,720	4,073	2,584	2,725
7.4 - Road and Stormwater			0	0	0	0	0	0	0	0	0
7.5 - Staff Housing			39,969	7,984	64,330	30,918	43,330	43,330	50,882	49,100	51,776
7.6 - MIG Sport & Recreation			9	9	9	13	13	13	13	14	15
7.7 - MIG Community Halls											
Vote 8 - Electrical Engineering Business Unit											
8.1 - Street Lights			592,008	667,178	742,458	773,588	770,965	770,965	801,600	845,372	889,987
8.2 - Vehicle and Plant Electricity											
8.3 - Mechanical Workshop											
8.4 - Electricity: Administration											
8.5 - Electricity: Urban South			477,724	554,989	613,147	625,307	614,593	614,593	654,061	689,655	725,706
8.6 - Electricity: Rural North			5,092	6,110	6,577	6,756	6,756	6,756	7,218	7,508	8,026
8.7 - Electricity: SAPPI											
8.8 - Electricity: Urban North			99,192	106,079	122,734	131,524	131,524	131,524	140,521	148,109	156,255
8.9 - Electricity: Rural South											
8.10 - Electricity: Salaries Dis Acc.											
8.11 - Electrification Projects											
Vote 9 - Youth Development Business Unit											
9.1 - Youth Development						10,000	18,091	18,091			
Vote 10 - (NAME OF VOTE 10)											
						3,657	3,657	3,657	2,297	2,421	2,554
						3,657	3,657	3,657	2,297	2,421	2,554
Total Revenue by Vote			1,220,202	1,323,480	1,454,845	1,536,990	1,537,921	1,537,921	1,596,766	1,679,680	1,784,277

KZN292 KwaDukuza - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	2018/19	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote								
Vote 1 - Chief Operations Officer Business Unit								
1.1 - Municipal Manager's Office	31,151	41,631	46,610	45,158	47,287	50,580	53,290	58,221
1.2 - Internal Audit	14,860	18,945	24,193	17,463	19,022	20,465	21,592	22,779
1.3 - Corporate Communications	1,643	2,983	3,676	3,676	4,174	4,691	4,945	5,217
1.4 - DPS	7,306	10,770	11,508	10,965	11,012	10,880	11,468	12,098
1.5 - PMS	1,251	1,108	1,175	1,529	1,330	1,623	1,711	1,805
1.6 - Public Participation	1,822	2,552	3,393	4,660	4,272	4,582	4,829	5,095
1.8 - Public Participation	4,269	5,273	5,665	7,221	7,458	8,298	8,746	9,227
Vote 2 - Corporate Services Business Unit								
2.1 - Council General Expenses	61,996	73,620	87,217	107,438	111,837	113,616	123,723	149,084
2.2 - Human Resources - Admin	34,168	43,818	57,468	72,731	69,810	67,916	76,555	98,267
2.3 - Administration - General	10,773	14,804	18,586	14,374	13,920	12,985	13,686	14,439
2.4 - Information Technology	6,533	7,654	8,620	9,077	16,254	20,463	21,568	22,765
2.5 - Information Technology	13,240	11,974	12,623	11,243	11,852	12,251	12,913	13,623
Vote 3 - Finance Business Unit								
3.1 - Assessment Rates	29,678	44,626	45,993	70,308	62,421	69,211	72,948	76,960
3.2 - Budget and Treasury Office	24,775	6,002	8,031	10,763	10,763	10,000	10,540	11,120
3.3 - Supply Chain Management	4,903	5,648	32,069	41,732	45,274	51,765	54,560	57,561
3.4 - Supply Chain Management	4,903	5,648	5,663	7,033	6,394	7,445	7,848	8,279
Vote 4 - Economic Development Planning Business Unit								
4.1 - Museum	28,677	37,077	40,749	44,538	44,116	48,494	52,168	55,035
4.2 - Economic Develop. & Planning	441	802	855	1,081	1,042	1,299	1,359	1,444
4.3 - Environment & Management	11,630	14,886	15,281	13,777	15,543	16,163	17,036	17,973
4.4 - Development Control			1,110	2,613	2,122	2,122	2,938	3,097
4.5 - Town Planning	16,607	21,388	6,850	8,004	7,659	9,831	10,362	10,932
4.6 - Building Control			8,259	8,778	7,561	7,019	7,398	7,805
4.7 - Building Control				10,255	10,190	12,243	12,905	13,614
Vote 5 - Community Services and Public Amenities Business Unit								
5.1 - Beach Amenities	132,733	132,646	147,314	166,905	164,099	176,631	188,169	196,409
5.2 - Library	4,970	5,273	6,546	5,979	6,657	10,135	10,682	11,270
5.3 - Cemetery	7,661	8,570	9,841	10,021	9,865	11,432	12,049	12,712
5.4 - Admin General	3,752	3,816	4,908	5,410	5,098	6,344	6,686	7,054
5.5 - Parks and Gardens	4,608	4,031	5,762	6,398	4,096	4,546	4,792	5,065
5.6 - Sport and Recreation	40,538	43,109	45,285	46,629	52,496	56,830	59,899	63,193
5.7 - Dolphin Park	2,228	4,228	3,614	3,281	4,515	4,935	5,202	5,468
5.8 - Community Halls	7	33						
5.9 - Street Sweeping	4,820	5,464	5,920	6,002	7,549	8,352	8,803	9,287
5.10 - Refuse Removal	6,347	6,950	7,052	7,503	7,237	8,341	8,791	9,275
5.11 - Refuse Removal	57,303	51,173	58,386	75,663	63,764	65,717	69,266	73,075
Vote 6 - Community								

R thousand	Description	Ref	Current Year 2017/18					2018/19 Medium Term Revenue & Expenditure Framework				
			Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year +2 2019/20	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source												
2	Property rates	2	275,605	312,499	346,902	403,343	399,023	399,023	399,023	430,791	454,054	479,026
2	Service charges - electricity revenue	2	543,033	622,056	695,210	722,822	718,211	718,211	718,211	751,134	791,695	835,238
2	Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
2	Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
2	Service charges - refuse revenue	2	54,849	57,371	48,403	64,748	49,822	49,822	49,822	53,807	56,713	59,832
2	Service charges - other	2	-	-	-	-	-	-	-	-	-	-
2	Rental of facilities and equipment	2	1,065	1,017	997	1,062	1,074	1,074	1,074	1,161	1,223	1,291
2	Interest earned - external investments	2	30,491	30,410	32,512	23,628	27,013	27,013	27,013	23,005	24,247	25,581
2	Interest earned - outstanding debtors	2	5,673	5,564	5,573	6,200	6,950	6,950	6,950	7,200	7,589	8,006
2	Dividends received	2	-	-	-	-	-	-	-	-	-	-
2	Fines, penalties and forfeits	2	29,307	23,468	31,577	34,117	36,617	36,617	36,617	47,019	49,558	52,284
2	Licences and permits	2	88	8,598	93	195	195	195	195	205	216	228
2	Agency services	2	8,535	-	8,744	9,200	9,200	9,200	9,200	9,688	10,211	10,772
2	Transfers and subsidies	2	119,744	121,813	130,511	148,452	146,829	146,829	146,829	166,667	182,367	206,506
2	Other revenue	2	62,569	54,929	67,948	41,907	33,970	33,970	33,970	34,836	36,717	38,737
2	Gains on disposal of PPE	2	54	50	4,908	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			1,131,012	1,237,774	1,373,376	1,455,675	1,428,902	1,428,902	1,428,902	1,525,513	1,614,690	1,717,502
Expenditure By Type												
2	Employee related costs	2	251,404	282,807	320,464	359,321	344,827	344,827	344,827	376,583	396,918	418,749
3	Remuneration of councillors	3	17,612	18,544	18,910	23,146	23,146	23,146	23,146	23,182	24,434	25,778
2	Debt impairment	2	23,973	37,603	18,275	33,160	33,160	33,160	33,160	45,529	47,988	50,627
2	Depreciation & asset impairment	2	59,778	69,596	63,434	82,499	82,499	82,499	82,499	85,000	89,590	94,517
2	Finance charges	2	19,848	24,880	24,515	28,477	26,352	26,352	26,352	23,786	27,799	29,881
2	Bulk purchases	2	427,861	488,651	552,551	568,612	590,847	590,847	590,847	633,019	667,202	703,899
8	Other materials	8	53,686	63,326	68,820	43,468	40,995	40,995	40,995	38,437	40,513	42,741
2	Contracted services	2	25,745	30,463	29,171	31,764	139,455	139,455	139,455	150,760	158,901	167,640
2	Transfers and subsidies	2	20,752	6,100	26,504	46,746	750	750	750	300	316	334
4, 5	Other expenditure	4, 5	178,681	179,839	164,537	236,391	143,937	143,937	143,937	148,170	160,129	187,493
4, 5	Loss on disposal of PPE	4, 5	1,759	10,709	9,062	-	-	-	-	-	-	-
Total Expenditure			1,081,097	1,212,518	1,286,244	1,453,584	1,425,967	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			49,915	25,266	77,132	2,091	2,935	2,935	2,935	745	799	843
Transfers and subsidies - capital (in-kind - all)			73,995	87,043	81,469	81,315	79,840	79,840	79,840	63,052	65,100	66,776
Surplus/(Deficit) after capital transfers & contributions			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Taxation			15,195	3,663	-	-	19,179	19,179	19,179	8,202	-	-
Surplus/(Deficit) after taxation			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Attributable to minorities			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Surplus/(Deficit) attributable to municipality			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Share of surplus/(deficit) of associate			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619
Surplus/(Deficit) for the year			139,105	115,962	158,601	83,406	101,955	101,955	101,955	71,998	65,899	67,619

KZN292 KwaDukuza - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote												
Multi-year expenditure to be appropriated		2										
	Vote 1 - Chief Operations Officer Business Unit		8,386	18,778	7,798	1,500	-	-	-	-	-	-
	Vote 2 - Corporate Services Business Unit		-	-	-	-	-	-	-	15,000	-	-
	Vote 3 - Finance Business Unit		-	1,089	1,825	2,600	4,860	4,860	4,860	-	-	-
	Vote 4 - Economic Development Planning Business Unit		-	7,473	-	-	-	-	-	-	-	-
	Vote 5 - Community Services and Public Amenities Business Unit		-	11,334	25,075	42,121	32,773	32,773	32,773	32,481	9,800	13,300
	Vote 6 - Community Safety Business Unit		-	810	-	6,186	6,186	300	300	5,886	-	-
	Vote 7 - Civil Engineering and Human Settlement Business Unit		20,289	120,902	78,607	64,924	79,599	51,713	51,713	110,039	123,500	103,476
	Vote 8 - Electrical Engineering Business Unit		44,027	37,474	17,021	54,536	50,017	14,487	14,487	142,940	90,927	15,000
	Vote 9 - Youth Development Business Unit		-	-	-	2,310	786	786	786	2,324	2,500	2,500
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		7	72,703	197,559	130,325	174,177	174,222	104,919	104,919	309,670	228,727	134,276
Single-year expenditure to be appropriated		2										
	Vote 1 - Chief Operations Officer Business Unit		62	52	758	400	-	-	-	580	-	-
	Vote 2 - Corporate Services Business Unit		1,312	1,938	2,933	2,200	2,380	2,380	2,380	3,650	1,800	800
	Vote 3 - Finance Business Unit		1,363	895	102	-	26	26	26	-	-	-
	Vote 4 - Economic Development Planning Business Unit		2,355	2,080	261	1,400	-	-	-	1,000	900	750
	Vote 5 - Community Services and Public Amenities Business Unit		7,983	7,402	4,200	7,050	6,036	6,036	6,036	13,431	17,030	-
	Vote 6 - Community Safety Business Unit		7,942	3,359	953	1,596	1,552	1,452	1,452	2,680	4,900	1,000
	Vote 7 - Civil Engineering and Human Settlement Business Unit		91,300	59,439	105,465	37,181	28,806	26,806	26,806	6,350	20,400	150
	Vote 8 - Electrical Engineering Business Unit		60,542	44,790	19,454	6,840	4,740	1,829	1,829	8,001	1,506	-
	Vote 9 - Youth Development Business Unit		-	-	156	-	-	-	-	400	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total			172,858	119,956	134,281	56,667	43,540	38,529	38,529	36,092	46,536	2,700
Total Capital Expenditure - Vote			245,561	317,515	264,606	230,844	217,762	143,448	143,448	344,762	273,263	136,976
Capital Expenditure - Functional												
Governance and administration												
	Executive and council		11,124	23,013	13,920	23,540	26,856	24,006	24,006	23,460	1,970	950
	Finance and administration		8,532	18,982	10,979	1,500	-	-	-	-	-	-
	Internal audit		1,363	2,041	2,941	22,040	26,856	24,006	24,006	23,460	1,970	950
Community and public safety												
	Community and social services		14,676	20,600	32,399	55,247	41,533	41,433	41,433	50,394	34,080	21,200
	Sport and recreation		5,207	13,062	26,924	30,080	24,745	24,745	24,745	27,323	9,800	2,500
	Public safety		1,572	3,763	3,990	20,621	14,424	14,324	14,324	17,971	16,580	13,500
	Housing		7,801	2,881	917	1,546	364	364	364	600	200	200
	Health		96	894	569	3,000	2,000	2,000	2,000	4,500	7,500	5,000
Economic and environmental services												
	Planning and development		113,848	191,775	181,519	90,241	95,132	61,359	61,359	116,485	141,550	99,826
	Road transport		2,355	9,202	162	1,400	-	-	-	1,580	800	750
	Environmental protection		111,493	182,574	181,357	88,841	95,132	61,359	61,359	114,905	140,750	99,076
Trading services												
	Energy sources		105,913	82,126	36,768	61,816	54,241	16,649	16,649	154,423	95,663	15,000
	Water management		104,569	81,964	36,557	61,036	53,317	15,726	15,726	150,081	92,413	15,000
	Waste water management		-	-	-	-	-	-	-	-	-	-
	Waste management		1,344	162	201	780	924	924	924	4,342	3,250	-
Other												
Total Capital Expenditure - Functional		3	245,561	317,515	264,606	230,844	217,762	143,448	143,448	344,762	273,263	136,976
unded by:												
	National Government		67,352	79,855	78,796	59,934	27,241	12,468	12,468	63,052	65,100	66,776
	Provincial Government		10,143	7,188	57	-	191	191	191	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-
	Other transfers and grants		-	-	-	-	15,340	8,340	8,340	13,041	-	-
4	Transfers recognised - capital		77,495	87,043	78,854	59,934	42,772	20,999	20,999	76,093	65,100	66,776
5	Public contributions & donations		15,195	3,663	3,558	21,381	-	-	-	-	-	-
6	Borrowing		74,739	-	-	12,186	2,186	-	-	77,186	40,000	70,200
	Internally generated funds		78,132	226,809	182,195	137,343	172,804	122,449	122,449	191,483	168,163	136,976
Total Capital Funding		7	245,561	317,515	264,606	230,844	217,762	143,448	143,448	344,762	273,263	136,976

[illegible]

Multi-year appropriation for Budget Year 2018/19		Multi-year appropriation for Budget Year 2019/20		Multi-year appropriation for Budget Year 2020/21	
Appropriation for 2018/19	17,823	15,461	1,500	842	103,363
Adjustments in 2017/18	8,399	2,140	72,411	4,766	48,705
Downward adjustments for 2018/19	(2,981)	(2,881)		(4,900)	(51,200)
Appropriation for 2018/19	24,231	14,648	8,741	842	101,868
Appropriation for 2018/19	19,320	17,620	1,500	4,900	27,749
Adjustments in 2017/18	-	-	-	-	55,856
Downward adjustments for 2018/19	(17,820)	(17,820)	-	(4,900)	(5,000)
Appropriation carried forward	1,500	1,500	1,500	1,500	74,150
Budget Year 2018/19	15,000	15,000	5,250	3,000	4,171
Budget Year +1 2019/20	-	-	8,300	2,000	49,350
Budget Year +2 2020/21	-	-	-	-	7,500
New multi-year appropriations (funds for new and existing projects)		13,300		103,411	

KZN292 KwaDukuza - Table A6 Budgeted Financial Position

Description	Ref	Current Year 2017/18										2018/19 Medium Term Revenue & Expenditure Framework	
ASSETS		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Current assets		160,132	380,259	293,376	121,461	270,209	56,410	190,827	280,013	191,666	163,554	205,709	
Cash													
Call investment deposits													
Consumer debtors		62,073	60,522	89,240	69,883	74,410	119,316	102,872	110,402	124,801	106,306	95,055	
Other debtors		60,146	90,786	95,450	64,50	5	5	5	5	113,386	119,289	5	
Current portion of long-term receivables		13	6,209	6,849	6,450	5,883	6,450	6,450	6,450	6,450	6,450	6,450	
Inventory													
Total current assets		668,831	614,479	582,815	470,477	560,931	657,647	657,647	590,364	539,162	605,969		
Non current assets		1,056	1,083	769	975	715	715	715	715	661	897	734	
Long-term receivables													
Investments													
Investment property													
Investment in Associate		87,175	147,970	153,735	89,470	153,735	153,735	153,735	153,735	153,735	153,735	153,735	
Property, plant and equipment		1,501,857	1,680,216	1,872,905	2,106,573	2,010,388	1,936,073	1,936,073	1,936,073	2,195,273	2,381,790	2,427,249	
Agricultural													
Biological													
Intangible		10,790	9,508	7,704	8,281	5,485	5,485	5,485	5,485	6,047	3,202	202	
Other non-current assets		1,600,878	1,838,776	2,035,114	2,205,299	2,170,323	2,096,008	2,096,008	2,355,716	2,539,625	2,581,920		
TOTAL ASSETS		2,269,709	2,453,255	2,617,929	2,675,775	2,731,253	2,753,655	2,753,655	2,946,080	3,078,787	3,187,889		
LIABILITIES													
Current liabilities		1	4	4									
Bank overdraft													
Borrowing		12,642	30,168	31,393	33,437	33,893	33,893	33,893	33,893	36,393	37,893	39,393	
Consumer deposits		26,160	30,168	31,393	33,437	33,893	33,893	33,893	33,893	36,393	37,893	39,393	
Trade and other payables		218,897	224,562	251,072	230,472	261,526	261,526	261,526	261,526	273,980	272,775	282,892	
Provisions		1,320	17,599	1,429	17,599	5,347	5,347	5,347	5,347	11,015	15,787	22,822	
Total current liabilities		259,019	285,771	292,582	290,621	310,872	308,472	308,472	328,111	337,747	355,137		
Non current liabilities		212,368	240,238	230,258	230,807	220,312	225,935	225,935	289,768	309,431	293,663		
Borrowing													
Provisions		86,529	105,256	114,497	140,019	136,702	136,702	136,702	168,818	206,326	246,186		
Total non current liabilities		298,897	345,494	344,755	370,826	357,015	362,637	362,637	458,585	515,757	539,850		
TOTAL LIABILITIES		557,916	631,266	637,337	661,447	667,887	671,109	671,109	786,696	853,504	894,987		
NET ASSETS		1,711,794	1,821,990	1,980,591	2,014,329	2,063,366	2,082,546	2,082,546	2,159,384	2,225,283	2,292,902		
COMMUNITY WEALTH/EQUITY		1,693,252	1,803,449	1,962,050	1,995,788	2,044,825	2,064,005	2,064,005	2,140,843	2,206,742	2,274,361		
Accumulated Surplus/(Deficit)													
Reserves		18,541	18,541	18,541	18,541	18,541	18,541	18,541	18,541	18,541	18,541	18,541	
TOTAL COMMUNITY WEALTH/EQUITY		1,711,794	1,821,990	1,980,591	2,014,329	2,063,366	2,082,546	2,082,546	2,159,384	2,225,283	2,292,902		

KZN292 Kwadukuzi - Table A7 Budgeted Cash Flows

Description	Ref	R thousand		CASH FLOW FROM OPERATING ACTIVITIES										CASH FLOWS FROM INVESTING ACTIVITIES										CASH FLOWS FROM FINANCING ACTIVITIES										NET CASH FROM/(USED) FINANCING ACTIVITIES										NET CASH FROM/(USED) INVESTING ACTIVITIES										NET CASH FROM/(USED) FINANCING ACTIVITIES										NET INCREASE/(DECREASE) IN CASH HELD										Cash/cash equivalents at the year end:										Cash/cash equivalents at the year begin:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
		2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2	2014/15	2015/16	2016/17	Audited

KZN292 Kwabukuza - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	R thousand							2018/19 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20
Cash and investments available	1	540,391	162,941	270,209	320,296	189,977	280,013	280,013	191,666	163,554
	1	-	293,376	121,461	-	142,311	141,461	141,461	141,461	149,461
Cash and investments available:		540,391	456,317	391,670	320,296	332,288	421,473	421,473	333,126	313,015
Application of cash and investments		39,226	24,300	-	-	8,000	8,000	8,000	-	-
Unspent conditional transfers		-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	64,299	58,113	71,340	94,403	58,002	51,396	51,396	55,246	78,734
Other provisions		-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		103,525	82,413	71,340	94,403	66,002	59,396	59,396	55,246	78,734
Surplus(shortfall)		436,866	373,904	320,330	225,893	266,286	362,078	362,078	277,881	234,281
										93,600
										291,570

KZN292 KwaDukuza - Table A9 Asset Management

R thousand	Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework															
			Current Year 2017/18					Budget Year +1										
			2014/15 Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	2018/19 Budget Year	2019/20 Budget Year	2020/21 Budget Year							
CAPITAL EXPENDITURE																		
1	Total New Assets		208,968	279,789	204,522	161,358	148,358	84,672	278,305	208,563	82,600							
	Roads Infrastructure		104,821	161,999	110,735	25,562	26,262	10,445	58,590	72,887	46,150							
	Storm water Infrastructure		-	-	-	-	-	-	1,250	-	-							
	Water Supply Infrastructure		81,320	62,228	26,422	45,030	37,416	11,691	124,625	82,190	15,000							
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-							
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-							
	Rail Infrastructure		1,342	881	177	350	435	435	3,000	3,000	-							
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-							
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-							
	Infrastructure		187,483	225,109	137,334	70,562	64,114	22,571	188,065	158,077	61,150							
	Community Facilities		3,195	17,191	33,991	59,882	61,297	42,813	49,442	33,320	8,200							
	Sport and Recreation Facilities		7,216	10,637	21,030	15,368	11,874	11,874	5,630	10,800	11,800							
	Community Assets		10,411	27,827	55,021	75,250	73,171	54,686	55,072	44,120	20,000							
	Heritage Assets		-	-	-	-	-	-	-	-	-							
	Revenue Generating		-	-	-	-	-	-	-	-	-							
	Non-revenue Generating		-	-	-	-	-	-	-	-	-							
	Investment properties		-	-	-	-	-	-	-	-	-							
	Operational Buildings		3,107	6,990	2,351	6,000	4,500	2,500	21,000	2,500	-							
	Housing		-	-	-	-	-	-	-	-	-							
	Other Assets		3,107	6,990	2,361	6,000	4,500	2,500	21,000	2,500	-							
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-								
2	Servitudes		-	-	-	-	-	-	-	-	-							
	Licences and Rights		-	-	-	3,560	400	-	3,660	-	-							
	Intangible Assets		-	-	-	3,560	400	-	3,660	-	-							
	Computer Equipment		1,281	-	792	1,280	1,280	1,280	1,150	800	400							
	Furniture and Office Equipment		2,670	1,090	1,041	1,356	1,031	1,031	2,050	1,542	400							
	Machinery and Equipment		2,191	4,752	3,351	2,210	2,442	2,033	3,702	1,524	650							
	Transport Assets		1,824	14,022	4,623	320	1,420	570	3,405	-	-							
	Libraries		-	-	-	-	-	-	-	-	-							
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-							
	Total Renewal of Existing Assets		36,593	37,726	60,084	46,396	43,559	39,843	34,305	36,500	10,876							
	Roads Infrastructure		17,528	31,504	38,913	19,200	17,394	17,394	14,600	26,300	7,000							
	Storm water Infrastructure		-	-	-	3,000	2,000	2,000	3,000	3,000	3,876							
	Electrical Infrastructure		10,043	327	5,725	3,396	4,795	1,374	7,772	3,400	-							
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-							
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-							
	Solid Waste Infrastructure		37	-	-	-	-	-	-	-	-							
	Rail Infrastructure		-	-	-	-	-	-	-	-	-							
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-							
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-							
	Infrastructure		27,608	31,831	44,638	25,596	24,190	20,768	25,372	32,700	10,876							
Community Facilities		1,150	321	15	3,800	1,713	1,713	5,433	500	-								
Sport and Recreation Facilities		1,365	689	2,044	1,600	1,512	1,412	307	3,300	-								
Community Assets		2,515	1,010	2,059	5,400	3,225	3,125	5,740	3,800	-								
Heritage Assets		87	-	-	-	-	-	-	-	-								
Revenue Generating		-	-	-	-	-	-	-	-	-								
Non-revenue Generating		-	-	-	-	-	-	-	-	-								
Investment properties		-	-	-	-	-	-	-	-	-								
Operational Buildings		-	-	-	-	-	-	-	-	-								
Housing		6,363	4,255	13,307	13,400	14,144	13,950	1,194	400	-								
Other Assets		-	-	81	2,000	2,000	2,000	2,000	-	-								
Biological or Cultivated Assets		6,363	4,255	13,368	15,400	16,144	15,950	3,194	400	-								
Servitudes		-	-	-	-	-	-	-	-	-								
Licences and Rights		-	-	-	-	-	-	-	-	-								
Intangible Assets		-	-	-	-	-	-	-	-	-								
Computer Equipment		-	-	-	-	-	-	-	-	-								
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-								
Machinery and Equipment		-	629	-	-	-	-	-	-	-								
Transport Assets		-	-	-	-	-	-	-	-	-								
Libraries		-	-	-	-	-	-	-	-	-								
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-								

ASSET REGISTER SUMMARY - PPE (WDV)											
5	Roads Infrastructure	511,737	607,043	586,487	70	630,047	621,322	601,047	671,293	771,744	843,962
	Storm water Infrastructure	259,779	198,564	129,907		172,539	124,933	123,933	119,967	114,307	109,047
	Electrical Infrastructure	470,602	519,800	-	-	583,064	539,914	510,767	624,258	684,728	672,066
	Water Supply Infrastructure						-	-	-	-	-
	Sanitation Infrastructure						-	-	-	-	-
	Solid Waste Infrastructure			3,440		5,745	3,462	3,448	6,007	8,542	8,051
	Rail Infrastructure						-	-	-	-	-
	Coastal Infrastructure						-	-	-	-	-
	Information and Communication Infrastructure						-	-	-	-	-
	Infrastructure	1,242,117	1,325,407	1,238,711		1,391,395	1,290,231	1,239,195	1,422,125	1,573,921	1,633,726
	Community Facilities	105,033	129,766	42,480		80,397	101,069	81,421	130,547	159,149	159,788
	Sport and Recreation Facilities					49,862	14,124	14,460	25,606	40,095	49,901
	Community Assets	105,033	129,766	42,480		130,259	115,193	95,887	155,163	198,243	209,689
	Heritage Assets	105	105	105		105	105	105	105	105	105
	Revenue Generating	87,175	147,970	153,735		89,470	153,735	153,735	153,735	153,735	153,735
	Non-revenue Generating	154,602	224,937	360,390		432,228	360,390	360,390	360,590	360,590	360,590
	Investment Properties										
	Operational Buildings	241,777	372,907	514,125		521,698	514,125	514,125	514,325	514,325	514,325
	Housing			180,934		86,859	201,404	199,210	216,279	217,884	214,409
	Other Assets			2,758		4,845	4,141	4,141	5,505	4,835	4,128
	Biological or Cultivated Assets	-	-	183,692		91,704	205,545	203,357	223,784	222,720	218,537
	Services										
	Licences and Rights	10,790	9,508	7,704		8,281	5,485	5,085	6,047	3,202	202
	Intangible Assets	10,790	9,508	7,704		8,281	5,485	5,085	6,047	3,202	202
	Computer Equipment			3,297		7,815	2,214	2,214	930	(836)	(3,142)
	Furniture and Office Equipment			3,468		7,600	2,227	2,227	1,936	1,010	(1,193)
	Machinery and Equipment			10,324		12,974	8,793	8,182	7,582	4,572	438
	Transport Assets			30,438		32,495	25,778	24,928	22,068	15,465	8,499
	Libraries										
	Zoo's, Marine and Non-biological Animals										
5	TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,599,822	1,837,693	2,034,345		2,204,324	2,169,608	2,095,293	2,355,055	2,538,728	2,581,186
EXPENDITURE OTHER ITEMS											
7 3	Depreciation										
	Repairs and Maintenance by Asset Class										
	Roads Infrastructure	59,778	69,596	63,434		82,499	82,499	82,499	85,000	89,590	94,517
	Storm water Infrastructure	53,686	63,326	68,820		100,399	104,860	104,860	107,883	113,709	119,963
	Electrical Infrastructure	17,095	27,054	9,465		11,777	18,249	18,248	19,112	20,144	21,252
	Water Supply Infrastructure					13,500	7,511	7,511	7,797	8,219	8,671
	Sanitation Infrastructure					28,607	28,607	28,607	29,496	31,069	32,799
	Solid Waste Infrastructure	9,775	10,452	18,698		31,811					
	Rail Infrastructure										
	Coastal Infrastructure										
	Information and Communication Infrastructure										
	Infrastructure	27,225	37,526	28,163		57,124	54,369	54,369	56,412	59,459	62,729
	Community Facilities	12,885	10,381	15,961		2,788	14,317	14,317	15,680	16,527	17,436
	Sport and Recreation Facilities	1,530	2,989	11,468		27,622	22,717	22,717	22,114	23,308	24,590
	Community Assets	14,415	13,371	27,418		30,410	37,035	37,035	37,794	39,835	42,025
	Heritage Assets										
	Revenue Generating										
	Non-revenue Generating										
	Investment Properties										
	Operational Buildings										
	Housing	4,031	2,774	2,871		1,359	1,330	1,330	1,178	1,242	1,310
	Other Assets										
	Biological or Cultivated Assets										
	Services										
	Licences and Rights										
	Intangible Assets										
	Computer Equipment	18	80				630	630	654	689	727
	Furniture and Office Equipment	117		100		83	11	11	12	13	13
	Machinery and Equipment	1,639	1,479	2,016		1,745	1,809	1,809	1,973	2,079	2,184
	Transport Assets	6,240	8,096	8,252		8,981	9,602	9,602	9,803	10,332	10,901
	Libraries										
	Zoo's, Marine and Non-biological Animals										
	TOTAL EXPENDITURE OTHER ITEMS	113,464	132,922	132,253		182,898	187,359	187,359	192,883	203,299	214,481
	Renewal and upgrading of Existing Assets as % of total capex	14.9%	11.9%	22.7%		30.1%	31.9%	41.0%	19.3%	23.7%	38.7%
	Renewal and upgrading of Existing Assets as % of deprec	61.2%	54.2%	94.7%		84.1%	84.1%	71.2%	78.2%	72.2%	57.5%
	R&M as a % of PPE	3.6%	3.6%	3.7%		4.6%	5.2%	5.4%	4.9%	4.8%	4.9%
	Renewal and upgrading and R&M as a % of PPE	6.0%	5.0%	6.0%		8.0%	8.0%	8.0%	7.0%	7.0%	7.0%

KZN292 KwaDukuza - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling	2	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	2	-	-	-	-	-	-	-	-	-
Using public tap (at least min service level)	4	-	-	-	-	-	-	-	-	-
Other water supply (at least min service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total										
Using public tap (< min service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min service level)		12,000	11,930	10,197	-	-	10,429	10,038	10,050	11,067
Electricity - prepaid (min service level)		26,500	25,916	16,859	-	-	16,626	16,559	17,298	17,644
Minimum Service Level and Above sub-total		38,500	37,846	27,056	-	-	27,055	27,595	28,448	28,711
Electricity (< min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min service level)		-	-	15,069	-	-	17,519	17,869	18,227	18,591
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	15,069	-	-	17,519	17,869	18,227	18,591
Total number of households	5	38,500	37,846	42,125	-	-	44,574	45,465	46,315	47,302
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		34,500	34,321	30,467	-	-	30,509	31,119	31,742	32,376
Using own refuse dump		34,500	34,321	30,467	-	-	30,509	31,119	31,742	32,376
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	34,500	34,321	30,467	-	-	30,509	31,119	31,742	32,376
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	24	25	28,362	-	-	32,821	35,246	37,082	40,716
Highest level of free services provided per household		24	25	28,362	-	-	62,017	66,881	71,204	75,871
Property rates (R value threshold)		100,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		75	75	75	75	75	75	75	75	75
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	1,366	2,734	2,734	3,027	3,027	3,269	3,465	3,674
Water (in excess of 6 kilolitres per indigent household per month)		44,200	72,168	-	-	70,037	84,081	90,607	95,711	100,975
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	44,200	73,533	2,734	73,064	87,107	87,107	94,076	99,176	104,648

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

2.1.1 Background

Section 53 of the MFMA requires the Mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of Council, the political component has a duty to oversee the budget process. In addition chapter 2 of MBRR states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of MFMA.

The municipal has a functional Budget Steering Committee in place. The BSC monitors financial planning and spending plans, and advises Council accordingly. The BSC also considers all budget-related policies before these are tabled to Council for approval.

KDM is required to follow a strict budget process that enables significant participation by the community and all stakeholders. This budget process is governed by the MSA and the MFMA.

Numerous departmental meetings and workshops were held to ensure that the MTREF is more closely aligned to KDM's IDP and its SDBIP. Regular meetings were scheduled involving the BSC; the BTO and all business units.

The Final MTREF will also be submitted to Provincial and National Treasury immediately after the approval by the council as required by MFMA.

2.1.2 Business Unit Consultation

The Business Unit's took into account all operating costs necessary for the life of capital projects in compiling their Capital Budget, and, also, all incidental cost savings and increases in revenue.

Both the Operating and Capital Budgets have been evaluated through a prioritisation mechanism that ensures alignment to KDM's development strategies. Operational ownership of each budget vote rests with the respective Head's of the various Business Units.

2.1.3 Political oversight

Section 53 of the MFMA requires the Mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. To assist the prioritisation and spending plans of Council, the political component has a duty to oversee the budget process.

The municipal has a functional Budget Steering Committee in place. The BSC monitors financial planning and spending plans, and advises Council accordingly. The BSC also considers all budget-related policies before these are tabled to Council for approval.

2.1.4 Budget-related policies

The following budget-related policies were taken into account in developing the MTREF:

1. Rates Policy
2. Credit Control & Debt Management Policy
3. Indigent Policy
4. Tariff Policy
5. Investment & Cash Management Policy
6. Borrowings Policy
7. Supply Chain Management Policy
8. Fixed Asset Management Policy
9. Funding & Reserves Policy
10. Budget Policy
11. Virements Policy
12. Long Term Financial Planning Policy
13. Policy on Infrastructure, Investments and Capital Projects

2.1.5 Alignment with national & provincial priorities

The MTREF is in line with National and Provincial objectives. The successful alignment of KDM's service delivery priorities, as captured in its IDP, with these objectives is critical in achieving its developmental goals. The MTREF is also formulated in a manner that supports KDM's long-term sustainable growth and development.

The following priorities are National Government's framework to enhance the social, cultural and economic welfare of all South Africans:

- Protect the poor
- Build capacity for long-term growth
- Sustain employment growth
- Maintain sustainable debt level
- Address sector barriers to growth and investment

The following key policy areas are the focus of 2018/2019 Provincial Budget:

- Poverty alleviation
- Economic empowerment
- Skills development; training and preferred procurement
- Building a healthy and caring nation

2.1.6 Key deadlines

The budget time schedule for compilation of the DRAFT MTREF was approved in August 2017, in compliance with the MFMA's requirements.

The budget timetable is necessary to ensure integration between the IDP and the MTREF. It also ensures a balanced budget is tabled to Council for consideration and approval.

2.1.7 Importance of producing a balanced and credible MTREF

A credible MTREF is one that is highly achievable, as it is in line with all agreed service delivery and performance targets. It contains revenue and expenditure projections that are consistent with current and past performance. These projections are also supported by documented evidence of future assumptions. Only activities that are consistent with the revised IDP are funded. This ensures that the IDP remains realistically achievable given KDM's financial constraints. A credible MTREF does not jeopardize financial viability, because it ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met. It also provides the Executive Directors with appropriate levels of delegation sufficient to meet their financial management responsibilities.

It must also be stated that the implementation of mSCOA requires a direct link between the IDP and Budget and it is therefore vital that all stakeholders respect the various timeframes. The nature of the process results in subsequent delays should any one of the components be delayed.

In accordance with MFMA Circular 74, the following key deadlines, inter alia, must be observed:

- **Schedule of Key Deadlines**

Tabling of draft MTREF to Council	March 2018
Submission of the tabled draft MTREF to the NT and relevant PT in both print electronic format (including Schedule A of the Municipal Budget & Reporting Regulations; Tables A1 to A10; Supporting Tables SA1 to SA37)	April 2018
Public Hearings & Consultations on the Draft MTREF	April 2018
Workshops on the Draft MTREF	April/May 2018

Considering for the Approval of the Final MTREF; IDP & SDBIP	May 2018
Approval of the Final MTREF; IDP & SDBIP	June 2018
Submission of Approved MTREF to NT / PT/ COGTA (Council places the Approved MTREF on the website)	June 2018

These are the key deadlines, as originally approved by the Mayor, taking into account advice received from NT.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Integrated development Plan (IDP) is a strategic document that clearly outlines the municipality's development objectives and provides a policy framework that guides management in decision making related to budgeting and planning.

An IDP will assist the municipality as follows:-

- It is a planning process that involves both the municipality and the public to achieve long term development.
- It assists in the co-ordination of the work of the local government and other spheres of government to improve the quality of life.
- It considers the existing conditions and problems and resources available for development.
- It considers the economic and social development needs of the municipal area.
- It sets a framework for land use, infrastructure, services and protection of the environment.

The Final 2018/2019 MTREF is linked to the IDP as the review was an aligned process of the budget as per the budget timetable as approved by council in August 2017. This has translated to the plan of the municipality for the year, which is the service delivery and budget implementation plan.

The 2018/2019 MTREF has been directly informed by the IDP revision process and the following tables provide reconciliation between the IDP strategic objectives, operating revenue, operating expenditure and capital expenditure.

KZN292 KwaDukuza - Supporting Table S44 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand				582,003			667,178			742,458			773,588	770,965	770,965	801,800	845,372	889,987	
	Electricity			0			0			0			0	0	0	0	0	0	
	Civic Buildings			1,397			824			-			4,193	1,720	1,720	4,073	2,584	2,725	
	Civil Works Administration			9			9			9			13	13	13	13	14	15	
	Staff Housing and Estates			-			39			-			-	-	-	-	-	-	
	Information Technology			39,969			7,984			64,330			30,918	43,390	43,390	50,882	49,100	51,776	
	Roads and Stormwater			2,772			4,026			5,566			8,021	7,612	7,612	6,629	6,844	7,771	
	Human Settlements			193			174			138			2,235	2,235	2,235	2,213	2,333	2,461	
	Local Economic Development																		
	Town Planning			14,763			8,185			9,447			8,566	8,566	8,566	9,949	9,432	9,951	
	Admin General			28,981			25,724			21,247			22,713	22,713	22,713	30,946	32,617	34,411	
	Security			-			-			54			45	45	45	47	50	52	
	Fire and Rescue			-			-			1,572			2,500	2,500	2,500	2,632	2,775	2,927	
	Disaster Management			45			27			18			15	15	15	16	17	18	
	Public Amenities			72,244			74,379			63,811			83,311	68,384	68,384	71,164	74,997	79,121	
	Waste Management			-			-			-			-	-	-	-	-	-	
	Mechanical Workshop			-			-			8,744			9,200	9,200	9,200	9,688	10,211	10,772	
	Road Safety			6,873			3,852			4,687			17,294	17,294	17,294	8,579	9,032	9,513	
	Community			823			463			-			-	-	-	-	-	-	
	Human Resources			11,288			11,622			14,057			31,659	29,649	29,649	17,730	16,305	17,202	
	Culture and Sport			1,315			1,373			942			11,542	11,542	11,542	4,133	930	981	
	Cemeteries			-			-			-			-	-	-	-	-	-	
	Internal Audit			-			-			-			-	-	-	-	-	-	
	Corporate Communications			531			557			585			588	600	600	635	670	707	
	Caravan Park			-			-			-			-	-	-	-	-	-	
	Municipal Manager			1,377			1,418			16,978			3,000	3,000	3,000	2,027	2,137	2,254	
	Administration			90			75			66			80	80	80	85	89	94	
	Council General			134,733			157,628			100,347			75,207	75,207	75,207	90,566	105,233	121,943	
	Public Participation			44,186			43,126			44,699			41,460	54,170	54,170	52,176	54,897	60,567	
	Financial Management			275,605			319,814			355,097			410,843	399,023	399,023	430,791	454,054	479,026	
	Assessment Rates			-			-			-			-	-	-	-	-	-	
Allocations to other priorities			2																
Total Revenue (excluding capital transfers and contributions)			1	1,220,202			1,328,480			1,454,845			1,536,990	1,527,921	1,527,921	1,556,766	1,679,690	1,784,277	

KZN202 KwaDukuza - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

KZN292 KwaDukuza - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework					
				Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand												
BASIC SERVICE DELIVERY	Electricity			572,887	639,345	676,085	747,368	731,924	731,924	776,393	821,588	883,073
	Civic Buildings			5,887	4,970	4,840	5,752	8,117	6,117	6,236	6,573	6,935
	Civil Works Administration			7,107	6,139	8,874	12,379	11,433	11,433	11,554	12,178	12,848
	Staff Housing and Estates			11	12	12	17	17	17	20	21	22
	Information Technology			13,240	11,974	12,623	11,243	11,852	11,852	12,251	12,913	13,623
LOCAL ECO. DEVELOPM.	Roads and Stormwater			83,287	90,207	65,085	74,013	69,831	69,831	71,438	74,709	78,073
	Human Settlements			7,518	7,980	11,122	20,738	20,092	20,092	19,542	20,597	21,730
	Local Economic Development			11,630	14,886	15,281	13,777	15,543	15,543	18,163	17,038	17,973
	Town Planning			16,807	21,388	24,812	28,680	27,531	27,531	32,031	33,761	35,618
	Admin General			4,808	4,031	5,782	6,368	4,096	4,096	4,546	4,792	5,055
SPATIAL ANALYSIS	Security			98,207	108,246	87,862	84,149	80,605	80,605	99,173	104,529	110,278
	Fire and Rescue			-	-	28,764	28,420	30,453	30,453	33,285	35,082	37,012
	Disaster Management			-	-	1,218	2,672	3,585	3,585	5,360	5,850	5,980
	Public Amenities			18,742	20,902	24,873	22,709	25,228	25,228	26,922	28,270	29,825
	Waste Management			63,651	58,123	85,438	83,186	70,981	70,981	74,058	78,057	82,350
SAFE AND SECURE ENVIRONMENT	Mechanical Workshop			2,651	3,674	4,889	4,317	4,691	4,691	5,123	5,399	5,686
	Road Safety			-	-	10,987	12,882	11,238	11,238	12,652	13,348	13,948
	Community			17,350	20,572	23,134	20,919	28,068	28,068	29,553	31,149	32,862
	Human Resources			8,034	10,173	8,566	14,374	13,920	13,920	12,985	13,688	14,439
	Culture and Sport			49,065	47,337	48,899	49,910	57,012	57,012	61,795	65,100	68,081
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Canteen			3,752	3,816	4,908	5,410	5,909	5,909	6,344	6,888	7,054
	Internal Audit			1,843	2,983	3,676	3,678	4,174	4,174	4,661	4,945	5,217
	Corporate Communications			7,306	10,770	11,508	10,606	11,012	11,012	10,880	11,468	12,088
	Caravan Park			14,980	18,945	24,193	17,463	19,022	19,022	20,485	21,592	22,779
	Municipal Manager			9,813	11,347	13,087	15,285	21,856	21,856	26,688	28,108	29,654
GOOD GOVERNANCE	Administration			34,188	43,818	57,489	72,731	69,810	69,810	67,916	75,555	98,267
	Council General			4,289	5,273	5,665	7,221	7,456	7,456	8,288	8,748	9,227
	Public Participation			29,878	38,824	37,952	48,765	51,658	51,658	59,211	62,408	65,840
	Financial Management			-	6,002	6,031	21,544	10,763	10,763	10,000	10,540	11,120
	Assessment Rates			-	-	-	-	-	-	-	-	-
MUNICIPAL FINANCIAL VIABILITY												
Allocations to other priorities				1,081,097	1,212,518	1,296,244	1,453,594	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
Total Expenditure												

Supporting Table S46 Reconciliation of IDP strategic objectives and budget (capital expenditure)

[illegible]

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A municipality's Performance Management System is a mechanism to monitor, review and improve the implementation of its IDP and monitor progress made in achieving set goals as stipulated in the IDP. Effective service delivery relies on the IDP, effective utilisation of scarce resources and the PMS system.

The IDP is developed in conjunction with the community and a realistic budget and is reviewed annually. The IDP will consider, inter alia:-

- Existing conditions, problems and resources available for development
- Economic and social development needs of the community
- It sets a framework for land use, infrastructure and services.

The Service Delivery and Budget Implementation Plan is the tool used to align the budget to the IDP. The focus of the SDBIP is both Financial and non-financial measurable performance objectives in the form of service delivery targets.

An organisation scorecard is developed after taking into consideration the aspects as indicated/highlighted in the IDP and SDBIP. This scorecard will be used to monitor the performance of the Municipality.

The following highlights should be noted in the 2018/2019 draft MTREF:-

2.3.1 Revenue

The following collection rates are anticipated for 2018/2019:-

- Electricity income minimum collection rate of 90%
- Property rates income minimum collection rate of 90%
- Refuse income minimum collection rate of 90%

For further details kindly refer to Table SA 7

2.3.2 Free basic services

The municipality has a responsibility to ensure that indigent households are provided with the basic municipal services.

Indigent households receive 75 kWh of electricity each month, no charge to the consumer. Refuse for these low income areas are raised and credited from equitable share. Rates on properties below a certain value receive a 100% rebate.

2.3.3 Indigent policy

The indigent policy provides, inter alia, procedures and guidelines for the subsidisation of basic services and tariff charges to the indigent households.

Indigent registration drives are conducted annually during the second half of the financial year. The onus to re-apply for continued indigent support rests on the household. The criterion for benefits under this scheme is part of the credit control policy.

An indigent customer shall automatically be deregistered if an audit or verification concludes that the financial circumstances of the indigent customer have changed to the extent that he/she no longer meets the qualifications. The indigent customer may at any time request deregistration.

2.3.4 Providing for the indigents

The "Equitable Share" grant enables municipalities to provide basic services to indigent households in an affordable manner.

KDM has undertaken to ensure that indigent households are targeted effectively in the provision of basic municipal services. The Council of KDM has an indigent support database that is updated annually.

2.4 OVERVIEW OF BUDGET RELATED POLICIES

The budget process is guided and governed by relevant legislation and budget related policies. The following are key budget policies that are considered during the draft MTREF process. The policies have been considered by Council via a separate item included in the June Council Agenda. Notwithstanding this is a summary of the reviewed policies.

2.4.1 Rates Policy

The Rates Policy applies to all currently rated properties and also covers exemptions, rebates and reductions. This policy ensures that all new rates are tabled to Council for approval, before being implemented. The Rates Policy is in line with MPRA.

2.4.2 Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

2.4.3 Indigent Policy

The objective of the Indigent Policy is to ensure the following:-

- The provision of basic series to indigent households in a manner that is sustainable, within the financial and administrative capacity of the Council.
- To provide procedures and guidelines for the subsidisation of basic service charges to its indigent households, using Council's budgetary provisions, according to prescribed guidelines.

Indigent households, in terms of this policy, qualify for

- An electricity subsidy (based on a certain number of kWh)
- A 100% refuse subsidy
- A subsidy for service charges

All conditions stated in this policy must be met before a household may be registered as "Indigent". Households are required to formally apply for relief and must register each year for indigent support. The prescribed documentation is available from KDM Offices. Annually the municipality runs a publicised indigent registration campaign to register all indigent households.

2.4.4 Tariff Policy

In terms of Section 74 of the Local Government Municipal Systems Act 2000, a municipal Council must adopt and implement a Tariff Policy. The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by KDM. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the amount of services consumed.

This policy covers the Tariff Determination Process and also the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of KwaDukuza during the Council's consultation process in respect of the MTREF. The aims of this policy are:

- To promote local economic development' growth and competitiveness
- To cater for the indigent households whilst keeping rates affordable
- To ensure financial sustainability of service delivery

This Policy complies with the MSA.

2.4.5 Cash Management & Investment Policy

In terms of Section 13 (2) of the MFMA, a municipality must adopt a policy dealing with cash management and investments. The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for the KDM. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

2.4.6 Borrowings Policy

The Borrowings Policy establishes a framework for incurring debt. It must be noted, however, that KDM does not raise any short-term debt. The guidelines provided in this policy ensure that KDM adheres to all statutory requirements regarding long-term debt. This policy aims to obtain funds at the lowest possible interest rates, and with minimum risk.

A municipality is required in terms of Section 111 of the MFMA to develop and implement a Supply Chain Management Policy. The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery.

2.4.8 Virements Policy

The Virements Policy is in place to ensure good budgeting practice, effective financial management and improved budgetary controls. This policy established a framework for managers to administer their budgets successfully and remain within limitations.

2.4.9 Budget Policy

The Budget Policy sets out the principles followed by KDM in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

2.4.10 Funding & Reserve's Policy

The Funding & Reserves Policy is aimed at ensuring that the KDM procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of KwaDukuza's assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Proceeds from borrowings; and
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP Standards)

2.4.11 Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance and disposal of assets of KDM. This policy ensures that assets are managed in an economical, effective and efficient manner throughout their life cycles, to achieve the maximum level of service.

2.4.12 Long Term Financial Planning

A policy has been developed on the Long term financial planning of the Municipality to achieve KwaDukuza's 2030 vision.

Council reviews all budget-related policies annually. These policies are in compliance with all relevant legislation.

2.4.13 Infrastructure, Investments & Capital Projects

This policy deals with investments in Infrastructure and Capital Projects to address the backlogs in service delivery as well as to promote economic growth in KwaDukuza.

In the compilation of the draft MTREF, the following influencing factors were taken into account:

- Normal inflationary increases and economic pressures, especially
 - Higher fuel prices.
 - Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
 - Higher unemployment rate – resulting in an increase in indigent households within the KwaDukuza Jurisdiction.
 - Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.
 - Electricity constraints.
 - The National Energy Regulator of South Africa (NERSA) approval of Eskom's application for a tariff hike. NERSA granted Eskom an electricity tariff increase of 7.32% for the 2018/19 year only.
 - Interest rates for borrowings and investment of funds.
 - Credit ratings outlook – lower investment grade status.
- Zero-based budgeting for 2018/2019
 - Zero-based budgeting is defined as a process where every Business Unit function is reviewed comprehensively and each expenditure must be approved, rather than increased.
 - It requires the budget request to be justified in complete detail by each business Unit rather than just increasing its expenditure from the previous year.
 - Each business Unit to justify the adjustment to salaries and related expenditure (leave, overtime, training, protective clothing etc.) based on departmental operations and workforce requirements.
 - Each business Unit to critically analyse fixed costs to determine any possible variances.
 - Each Business Unit to justify the movement in variable costs with reference to the improved service delivery.
 - Each Business Unit to consider the effects of variances in the operating budget (staff costs, fuel, security, etc.) as a result of increased capital expenditure.
- Property rates randage increase of
 - 8% in 2018/2019 financial year.
- Effect of ring-fencing of the Electricity Services
- Overall, the Council proposed increase of 6.84 %in the Electricity tariffs.
- The municipality has not implemented the inclining block tariff structure.

- Supply and distribution of electricity continues under the municipal licence over duration of the MTREF.
- Refuse removal tariff increased as follows
 - 8% in 2018/2019
- Provision for a 12% increase for all staff remuneration costs as a result of possible re-grading.
- Partnership programmes with the National and Provincial Government.
- There have been no changes made to the present powers and functions of the KDM during the budget year.
- The average long-term cost of borrowings is 12%

The municipality has been able to maintain its current high debt collection rates

2.5.1 Significant External Factors

- Global Economic downturn
- Increasing fuel prices
- Significant decline in gold, platinum and coal minerals
- Currency fluctuations
- Household consumption of Electricity for the duration of the final MTREF
- GDP estimates for the duration of the final MTREF

2.5.2 Basis and Methodology for Forecasting Budget Projections

In terms of Chapter 4, Section 16, of the MFMA, the operational and capital budgets for the 2018/2019 financial year, and the two subsequent years, attached hereto have been prepared according to the Municipal Budget and Reporting Regulations as gazetted in Government Gazette No. 32141 published on 17 April 2009.

2.5.3 Recognition of Free Basic Services

Free basic Services are funded by the equitable share and is netted off against the service charges.

2.5.4 Alignment with GRAP

The approved MTREF is in line with the requirements of the GRAP standards.

2.6 OVERVIEW OF BUDGET FUNDING

Section 18 (1) of the MFMA states that the annual budget may only be funded from the following:-

- Realistically anticipated revenue to be collected
- Cash backed accumulated funds from previous years surplus funds not committed for other purposes, and
- Borrowed funds, but only for the capital budgets

2.6.1 Total expenditure

KDM's overall expenditure 2018/2019 MTREF is estimated at:

Description	2018/2019 R'000	2019/2020 R'000	2020/2021 R'000
Total operating expenditure	1,524,768	1,613,791	1,716,658
Total capital expenditure	344,762	273,263	136,976
Total	R 1 869 530	R 1 887 054	R 1 853 634

2.6.2 Funding sources

The budget is funded out of a number of various revenue sources. The funding model of the 2017/2018 MTREF is dependent on the following main revenue categories:

- The anticipated amount of revenue from Property Rates in the budget year is R 430 Million (excluding Penalties & Collection Charges)
- The anticipated amount of revenue from Service Charges in the budget year is R 805 Million. Service Charges consists of revenue streams from Electricity and Refuse Removal.

2.6.3 Tariff of charges

The Tariff of Charges is proposed to be implemented on 01 July 2018. This document provides for major services, and lists minor and miscellaneous tariffs – including the hiring of municipal facilities and town planning. An intensive and rigorous tariff setting process is undertaken to ensure the compilation of a credible and realistic budget.

2.6.4 External loans

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The long terms loans currently entered into are being used to fund capital expenditure. Council will fund capital projects to the value of R60 000 000 for capital expenditure in the 2018/2019 financial year.

The table below is indicative of KDM's long term liabilities:-

KZN292 KwaDukuza - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Parent municipality																
Annulity and Bullel Loans																
Long-Term Loans (non-annulity)		212,368			240,238			230,258			230,807	220,312	225,935	289,768	309,431	293,663
Local registered stock																
Instalment Credit																
Financial Leases																
PPP liabilities																
Finance Granted By Cap Equipment Supplier																
Marketable Bonds																
Non-Marketable Bonds																
Bankers Acceptances																
Financial derivatives																
Other Securities																
Municipality sub-total	1	212,368			240,238			230,258			230,807	220,312	225,935	289,768	309,431	293,663
Entities																
Annulity and Bullel Loans																
Long-Term Loans (non-annulity)																
Local registered stock																
Instalment Credit																
Financial Leases																
PPP liabilities																
Finance Granted By Cap Equipment Supplier																
Marketable Bonds																
Non-Marketable Bonds																
Bankers Acceptances																
Financial derivatives																
Other Securities																
Entities sub-total	1	-			-			-			-	-	-	-	-	-
Total Borrowing	1	212,368			240,238			230,258			230,807	220,312	225,935	289,768	309,431	293,663

2.6.5 Investments

KDM has funds held in bank deposits, including the depositing of grant funding into ring fenced call deposit accounts in order to improve management of grant funding.

The cash and investments of KDM currently amount to R 368 Million as at 28 February 2018. It should be noted that these funds are committed as conditional grants or operating funds. These funds also consist of monies set aside to settle long-term debt. If KDM does not meet its long-term debt requirements as and when they fall due, it will be liable for severe penalties.

Below table is indicative of the 2018/2019 investment forecast:-

K7N292 KwaDukuza - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Current Year 2017/18			2016/17	2015/16	2014/15
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Original Budget	Adjusted Budget	Full Year Forecast			
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1				263,886	141,461	141,461	121,461	293,376	380,259
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total					-	-	-	-	-	-
Consolidated total:					263,886	141,461	141,461	121,461	293,376	380,259

2.6.6 Government grant allocations

National and Provincial Allocations:

The amended DORA allocations that will be granted to KDM consist of:

KZN292 KwaDukuza - Supporting Table SA18 Transfers and grant receipts

KZN292 KwaDukuza - Supporting Table SA18 Transfers and grant receipts														
R thousand	Description	Ref	2014/15			2015/16		2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome			Audited Outcome		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:														
1, 2	Operating Transfers and Grants													
	National Government:		104,956	115,557	119,655	137,534	135,911	135,911	153,749	170,021	192,945			
	Local Government Equitable Share		79,677	105,352	116,642	131,541	131,541	131,541	147,876	165,637	185,670			
	Municipal Systems Improvement		934	450										
	Finance Management		1,700	1,400	1,725	1,800	1,800	1,800	1,800	1,800	1,800			
	EPWP Incentive		1,248	1,418	1,288	1,565	1,565	1,565	1,540					
	MIG Funded PMU Costs		1,397	836		2,628	1,005	1,005	2,533	2,584	2,725			
	MIG Transfer To Ilembe		20,000	6,100										
	Provincial Government:		9,557	7,671	7,628	10,918	29,141	29,141	12,918	12,346	13,551			
	Sport and Recreation						183	183						
	Provincialisation of Libraries		2,800	2,894	2,929	3,045	3,045	3,045	5,028	5,279	5,543			
	Museum Subsidy		151	166	175	183	183	183	192	202	214			
	Community Library Service Grant		252	510	537	564	1,075	1,075	591	633	678			
	Municipal Assistance Programme						284	284						
	Housing Accreditation				3,987	7,126	24,370	24,370	6,049	6,232	7,126			
	Maintenance Grant-Sport Facilities								58					
	Spatial Development Framework Support								1,000					
	District Municipality:		346											
	Ilembe Shared Services		346											
	Other grant providers:													
	(insert description)													
5	Total Operating Transfers and Grants		114,859	123,228	127,283	148,452	165,052	165,052	166,667	182,367	206,506			
Capital Transfers and Grants														
	National Government:		30,129	75,827	87,020	59,934	70,498	79,648	63,052	65,100	66,776			
	Municipal Infrastructure Grant (MIG)		26,544	50,047	61,330	49,934	52,407	61,557	48,132	49,100	51,776			
	Neighbourhood Development Partnership		3,585	7,000	15,690									
	Electricity Demand Side Management Grant								5,000	6,000	6,000			
	Integrated National Electrification Programme			18,000	10,000	10,000	18,091	18,091	9,920	10,000	9,000			
	Municipal Systems Improvement			480										
	Finance Management			300										
	Provincial Government:		8,000	1,205			191	191						
	Corridor Funding		5,000											
	Rehab Of Kwadukuza Museum													
	Small Town Rehabilitation		3,000											
	Housing Accreditation			205										
	Beach Rehab Grant			1,000			191	191						
	Museum Subsidy													
	District Municipality:													
	Ilembe Shared Services													
	Other grant providers:		4,500		20,033	25,711	25,711	25,711	8,202					
	IFA GRANT-Sports Facility		4,500			4,289	4,289	4,289	2,202					
	Bellito Junction Road				10,033	12,050	12,050	12,050	6,000					
	Beach Node Development(IFA-Hulelets)				10,000	9,371	9,371	9,371						
5	Total Capital Transfers and Grants		42,629	77,032	107,053	85,645	96,401	105,551	71,253	65,100	66,776			
TOTAL RECEIPTS OF TRANSFERS & GRANTS			157,488	200,260	234,337	234,097	261,452	270,602	237,921	247,467	273,282			

All of the above allocations, excluding Equitable Share, are **conditional grants**. This means that they have been allocated to KDM for a specific purpose and may not be used to fund any other expenditure.

Once all conditions are met, these allocations are transferred to the Statement of Financial Performance in order to match the expenditure incurred.

This is in compliance with the relevant GRAP standards. The transfers indicated on the Statement of Financial Performance are, therefore, accounting entries and do not actually represent cash on hand.

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Grant funding and expenditure is covered in detail in Supporting Tables SA18, SA19 and SA20.

Table SA19 Expenditure on transfers and grant programme

KZN292 KwaDukuza - Supporting Table SA19 Expenditure on transfers and grant programme																		
R thousand	Description	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21				
EXPENDITURE:																		
Operating expenditure of Transfers and Grants																		
	National Government:		113,895	115,557	119,655	137,534	135,911	135,911	135,911	153,749	170,021	192,945						
	Local Government Equitable Share		87,677	105,352	116,642	131,541	131,541	131,541	131,541	147,876	165,637	185,670						
	Municipal Systems Improvement		992	450	1,725	1,800	1,800	1,800	1,800	1,800	1,800	2,750						
	Finance Management		1,700	1,400	1,288	1,565	1,565	1,565	1,565	1,540	1,800	1,800						
	EPWP Incentive		1,377	1,418	1,288	2,628	1,005	1,005	1,005	2,533	2,584	2,725						
	MIG Funded PMU Costs		1,397	836	-	-	-	-	-	-	-	-						
	MIG Transfer To Ilembe		20,752	6,100	-	-	-	-	-	-	-	-						
	Provincial Government:		5,026	5,922	8,302	10,918	29,141	29,141	29,141	12,918	12,346	13,561						
	Sport and Recreation		15	-	-	-	183	183	183	5,028	5,279	5,543						
	Provincialisation of Libraries		2,800	2,894	2,929	3,045	3,045	3,045	3,045	-	-	214						
	Thusong Centre		10	-	175	183	183	183	183	192	202	678						
	Museum Subsidy		151	166	367	564	1,075	1,075	1,075	591	633	678						
	Community Library Service Grant		257	270	118	-	-	-	-	-	-	-						
	Entombeni/Charlotte Perle		146	-	-	-	-	-	-	-	-	-						
	MPCC		69	-	4,713	7,126	24,370	24,370	24,370	6,049	6,232	7,126						
	Housing Accreditation		1,546	2,053	539	-	-	-	-	-	-	-						
	Municipal Assistance Programme		-	-	-	-	-	-	-	-	-	-						
	Property Rates Implementation		32	-	-	-	-	-	-	58	-	-						
	Maintenance Grant-Sport Facilities		-	-	-	-	-	-	-	1,000	-	-						
	Spatial Development Framework Support		-	-	-	-	-	-	-	-	-	-						
	District Municipality:		823	334	-	-	-	-	-	-	-	-						
	Ilembe Shared Services		823	334	-	-	-	-	-	-	-	-						
	Other grant providers:		-	-	-	-	-	-	-	-	-	-						
	[insert description]		-	-	-	-	-	-	-	-	-	-						
Total operating expenditure of Transfers and Grants			119,744	121,813	127,957	148,452	165,052	165,052	165,052	166,667	182,367	205,505						
Capital expenditure of Transfers and Grants																		
	National Government:		59,352	79,855	78,929	59,934	70,498	79,648	63,052	65,100	66,776							
	National Government		50,985	54,075	61,330	49,934	52,407	61,557	48,132	49,100	51,776							
	Municipal Infrastructure Grant (MIG)		8,179	7,000	15,690	-	-	-	-	5,000	6,000							
	Neighbourhood Development Partnership		-	-	-	-	-	-	-	9,920	10,000							
	Electricity Demand Side Management Grant		187	18,000	1,909	10,000	18,091	18,091	-	-	-							
	Integrated National Electrification Programme		-	480	-	-	-	-	-	-	-							
	Municipal Systems Improvement		-	300	-	-	-	-	-	-	-							
	Provincial Government:		10,143	7,188	831	-	191	191	-	-	-							
	Corridor Funding		6,937	3,626	-	-	-	-	-	-	-							
	Small Town Rehabilitation Grant		-	3,000	-	-	-	-	-	-	-							
	Housing Accreditation		10	205	-	-	-	-	-	-	-							
	Disaster Rough Seas		3,196	-	-	-	-	-	-	-	-							
	Beach Rehabilitation		-	164	645	-	191	191	-	-	-							
	Museum Subsidy		-	193	186	-	-	-	-	-	-							
	District Municipality:		-	-	-	-	-	-	-	-	-							
	Ilembe Shared Services		-	-	-	-	-	-	-	-	-							
	Other grant providers:		4,500	-	4,263	5,017	25,711	25,711	8,202	-	-							
	IFA GRANT-Sports Facility		4,500	-	91	-	4,289	4,289	2,202	-	-							
	Bellito Junction Road		-	-	3,000	5,017	12,050	12,050	6,000	-	-							
	Beach Node Development(IFA-Hulelets)		-	-	1,172	-	9,371	9,371	-	-	-							
Total capital expenditure of Transfers and Grants			73,995	87,043	84,023	64,951	96,401	105,551	71,253	65,100	66,776							
TOTAL EXPENDITURE OF TRANSFERS AND GRANT			193,738	208,855	211,980	213,403	261,452	270,602	237,921	247,467	273,282							

2.8 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The budget related to funds made by the municipality amounts to R46, 746m which can be explain as follows;

- R0. 300m related to the bursaries offered by the municipality to youth of KwaDukuza Municipality whom meet the requirement as set out by the municipality,
- R31, 6m and R1, 9m in a form of free basic services and indigent support respectively.

2.9 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The budget allocation for employee related cost for municipal staff including councillors amounts to R399, 8m for 2018/2019 MTREF. This amount includes posts as per the current staff establishment and the amendments to the current staff establishment, critical vacant positions, notch increases where applicable as well as 7% to 8% estimation of salary increment while the salary negotiation are on progress. For further information please refer to SA22, SA23 and SA24 from other supporting documents section 2.15 of this document.

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

KZN2022 Kwadukuzi - Supporting Table SA23 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		Budget Year 2018/19												Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
R thousand																
Revenue By Source																
Property rates		62,594	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	430,791	454,054	479,028
Service charges - electricity revenue			62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	751,034	791,995	835,238
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse revenue														-	-	-
Service charges - other														53,807	55,713	59,832
Rental of facilities and equipment			97	97	97	97	97	97	97	97	97	97	97	1,161	1,223	1,291
Interest earned - external investments			1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,065	24,247	25,381
Interest earned - outstanding debtors			600	600	600	600	600	600	600	600	600	600	600	7,200	7,389	8,006
Dividends received			3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	47,019	49,558	52,284
Fines, penalties and levies			17	17	17	17	17	17	17	17	17	17	17	265	216	228
Licences and permits			807	807	807	807	807	807	807	807	807	807	807	9,688	10,211	10,772
Agency services			13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	165,857	182,367	205,506
Transfers and subsidies			2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	34,836	36,717	38,737
Other revenue														-	-	-
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contributions)		91,136	130,299	130,299	130,299	130,299	130,299	130,299	130,299	130,299	130,299	130,299	130,299	1,525,513	1,614,590	1,717,502
Expenditure By Type																
Employer related costs			30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	376,583	385,918	410,749
Remuneration of councillors			1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	23,162	24,434	25,778
Debt impairment			3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,529	47,988	50,627
Depreciation & asset impairment			7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	85,000	88,580	94,517
Finance charges			770	770	770	770	770	770	770	770	770	770	770	23,786	27,799	29,881
Bulk purchases			53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	633,019	667,202	703,899
Other materials			3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	38,437	40,513	42,741
Contracted services			12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	150,780	158,901	167,940
Transfers and subsidies			25	25	25	25	25	25	25	25	25	25	25	300	316	334
Other expenditure			13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	148,170	160,129	167,463
Loss on disposal of PPE														-	-	-
Total Expenditure		126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	1,524,788	1,613,791	1,716,688
Surplus/(Deficit)		(35,837)	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	745	799	843
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)																
Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational institutions																
Transfers and subsidies - capital (in-kind - all)																
Surplus/(Deficit) after capital transfers & contributions		(24,899)	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,889	67,619
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	(24,899)	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,889	67,619

KZN2022 KwaDukuza - Supporting Table SA30 Budgeted monthly cash flow

KZN2022 KwaDukuza - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS		Budget Year 2018/19										Medium Term Revenue and Expenditure Framework			
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source															
Property rates		36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	27,414	387,712	408,648	431,124
Service charges - electricity revenue	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	676,020	712,526	751,715
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	48,427	48,206	50,857
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	97	97	97	97	97	97	97	97	97	97	97	97	1,161	1,223	1,291
Interest earned - external investments	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,005	24,247	25,581
Interest earned - outstanding debtors	390	390	390	390	390	390	390	390	390	390	390	390	4,680	4,553	4,804
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and bribes	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	19,019	35,778	37,689
Licences and permits	17	17	17	17	17	17	17	17	17	17	17	17	205	216	228
Agency services	807	807	807	807	807	807	807	807	807	807	807	807	9,688	10,211	10,772
Transfer receipts - operational	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	14,659	165,567	182,367	206,506
Other revenue	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	19,936	21,717	23,737
Cash Receipts by Source	80,635	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	109,132	1,356,420	1,448,693	1,544,223
Other Cash Flows by Source															
Transfer receipts - capital		25,000					15,000		23,062			13,041	76,063	65,100	66,776
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												-	-	-	-
Proceeds on disposal of PPE			60,000									17,166	77,166	40,000	-
Short term loans												2,500	2,500	1,500	1,500
Borrowing long term/retrenching												24,500	102,500	146,000	128,000
Increase (decrease) in consumer deposits												54	54	(235)	163
Decrease (increase) in non-current debtors	13,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	-	(8,000)	(30,000)
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												-	-	-	-
Total Cash Receipts by Source	93,635	144,165	143,165	123,165	123,165	123,165	138,165	123,165	146,217	123,165	123,165	166,414	1,614,733	1,695,037	1,710,662
Cash Payments by Type															
Employee related costs	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	376,563	386,916	416,749
Remuneration of councillors	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	23,182	24,434	25,778
Finance charges	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	23,786	27,799	24,881
Bulk purchases - Electricity	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	633,019	667,202	703,869
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Other municipalities	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	38,437	40,513	42,741
Other materials	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	150,760	158,901	167,940
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	25	25	25	25	25	25	25	25	25	25	25	300	316	334
Transfers and grants - other	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	16,032	97,933	119,063	130,481
Other expenditure	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	119,871	1,344,002	1,433,138	1,514,302
Cash Payments by Type	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	119,871	1,344,002	1,433,138	1,514,302
Other Cash Flows/Payments by Type															
Capital assets	3,668	8,918	12,789	16,347	18,010	14,709	25,500	27,794	26,395	38,617	36,946	114,025	344,762	273,263	136,976
Repayment of borrowing						7,333						7,004	14,336	15,768	17,029
Other Cash Flows/Payments												-	-	-	-
Total Cash Payments by Type	114,953	120,203	124,074	127,632	129,295	133,327	136,665	139,019	137,680	150,902	144,232	240,900	1,703,100	1,724,169	1,688,507
NET INCREASE/DECREASE IN CASH HELD	(21,317)	23,963	58,091	(4,467)	(6,129)	(10,162)	1,280	(15,855)	8,537	(27,737)	(25,067)	(74,466)	(83,347)	(28,112)	42,155
Cash/cash equivalents at the monthly year begin:	280,013	293,985	285,038	345,750	347,283	335,153	324,982	325,772	310,419	318,556	291,219	286,152	285,132	191,666	163,554
Cash/cash equivalents at the monthly year end:	258,696	286,058	345,750	341,283	335,153	324,982	325,772	310,419	318,556	291,219	286,152	191,666	191,666	163,554	205,709

**2.11 ANNUAL BUDGETS AND SERVICE DELIVERY AND
BUDGET IMPLEMENTATION PLANS**

U24292 Kwadinkusa - Supporting Table S426 Budgeted monthly revenue and expenditure (municipal vote)

KZN292 KwaDukuza - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																
Vote 1 - Chief Operations Officer Business Unit		169	169	169	169	169	169	169	169	169	169	169	169	2,027	2,137	2,254
Vote 2 - Corporate Services Business Unit		7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	7,554	90,651	105,322	122,037
Vote 3 - Finance Business Unit		4,348	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	482,967	508,950	539,593
Vote 4 - Economic Development Planning Business Unit		946	946	946	946	946	946	946	946	946	946	946	946	11,567	12,626	13,685
Vote 5 - Community Services and Public Amenities Business Unit		8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	99,742	99,311	104,757
Vote 6 - Community Safety Business Unit		3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	43,229	45,688	48,161
Vote 7 - Civil Engineering and Human Settlement Business Unit		5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	61,598	58,542	62,287
Vote 8 - Electrical Engineering Business Unit		66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	801,800	845,372	889,967
Vote 9 - Youth Development Business Unit		191	191	191	191	191	191	191	191	191	191	191	191	2,297	2,421	2,554
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote		97,074	136,237	136,237	136,237	136,237	136,237	136,237	136,237	136,237	136,237	136,237	136,237	1,956,746	1,679,690	1,784,277
Expenditure by Vote to be appropriated																
Vote 1 - Chief Operations Officer Business Unit		4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	50,550	53,280	56,221
Vote 2 - Corporate Services Business Unit		10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	113,616	123,723	149,084
Vote 3 - Finance Business Unit		5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	5,715	69,211	72,948	76,960
Vote 4 - Economic Development Planning Business Unit		3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	49,494	52,166	55,005
Vote 5 - Community Services and Public Amenities Business Unit		14,526	14,526	14,526	14,526	14,526	14,526	14,526	14,526	14,526	14,526	14,526	14,526	176,631	186,169	196,409
Vote 6 - Community Safety Business Unit		13,708	13,708	13,708	13,708	13,708	13,708	13,708	13,708	13,708	13,708	13,708	13,708	166,599	175,501	185,154
Vote 7 - Civil Engineering and Human Settlement Business Unit		8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	8,978	108,791	114,078	119,698
Vote 8 - Electrical Engineering Business Unit		64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	64,748	826,587	868,769	898,782
Vote 9 - Youth Development Business Unit		671	671	671	671	671	671	671	671	671	671	671	671	8,470	8,928	9,419
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote		126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	1,524,166	1,613,791	1,716,653
Surplus/(Deficit) before assoc.		(29,899)	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,999	67,619
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	(29,899)	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,999	67,619

KZN292 KwaDukuza - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Multi-year expenditure to be appropriated	1													-	-	-
	Vote 1 - Chief Operations Officer Business Unit														15,000	-	-
	Vote 2 - Corporate Services Business Unit														-	-	-
	Vote 3 - Finance Business Unit														-	-	-
	Vote 4 - Economic Development Planning Business Unit			650	800	1,900	2,780	2,402	2,500	2,620	350	1,500	3,050	13,923	32,481	9,800	13,300
	Vote 5 - Community Services and Public Amenities Business Unit					500	620							4,766	5,886	-	-
	Vote 6 - Community Safety Business Unit			600	1,600	4,050	6,700	4,681	10,870	9,210	9,450	12,990	12,321	37,547	110,039	123,500	103,476
	Vote 7 - Civil Engineering and Human Settlement Business Unit			3,800	7,039	7,347	5,000	7,047	11,530	11,754	11,000	18,047	21,527	38,347	142,940	90,527	15,000
	Vote 8 - Electrical Engineering Business Unit			500		450	300							524	2,324	2,500	2,500
	Vote 9 - Youth Development Business Unit														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Capital multi-year expenditure sub-total	2	500	5,650	9,839	14,247	15,400	14,109	24,900	23,584	20,940	32,537	35,898	110,114	308,670	226,727	134,276
	Single-year expenditure to be appropriated																
	Vote 1 - Chief Operations Officer Business Unit														-	-	-
	Vote 2 - Corporate Services Business Unit														580	-	800
	Vote 3 - Finance Business Unit														3,650	1,800	-
	Vote 4 - Economic Development Planning Business Unit														-	-	750
	Vote 5 - Community Services and Public Amenities Business Unit														1,000	900	-
	Vote 6 - Community Safety Business Unit														13,431	17,030	-
	Vote 7 - Civil Engineering and Human Settlement Business Unit		3,168	3,168	550	370	1,025	370	350	600	1,080	1,800	-	450	2,680	4,900	1,000
	Vote 8 - Electrical Engineering Business Unit			100	450	330	250	100	-	-	1,350	2,500	-	100	6,330	20,400	150
	Vote 9 - Youth Development Business Unit				1,500	250	250	10	-	250	550	1,200	50	3,361	8,001	1,506	-
	Vote 10 - [NAME OF VOTE 10]														400	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Capital single-year expenditure sub-total	2	3,168	3,568	2,900	2,100	2,610	600	700	4,150	5,555	7,080	50	3,911	36,092	46,536	2,700
	Total Capital Expenditure	2	3,568	8,918	12,739	16,347	18,010	14,709	25,600	27,734	26,395	39,617	36,948	114,025	344,762	273,263	136,976

2.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The municipality has the following contract which imposes financial obligations on KDM beyond the duration of the MTREF:

- Refuse removal services
- Sharks control

Dolphin Coast Waste Management organisation is contracted for refuse removal services. Dolphin Coast Waste Management attends to waste removal within KDM's jurisdiction, such as:

- White Goods (usual household appliances)
- Domestic Waste (general household waste produced on residential premises)
- Commercial Waste (excludes special refuse)
- Industrial Waste (light, medium and heavy industry)
- Garden Refuse (grass cuttings; hedge trimmings; etc)

The service delivery agreement with Dolphin Coast Waste Management is currently under monthly review and has no pre-determined expiry date.

2.13 CAPITAL EXPENDITURE DETAILS

KZN292 KwaDukuza - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description		Ref	Current Year 2017/18			2016/17	Expenditure Framework											
			Audited Outcome	2015/16	2016/17		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21					
R thousand																		
Capital expenditure - Vote																		
Multi-year expenditure to be appropriated																		
Vote 1 - Chief Operations Officer Business Unit																		
Vote 2 - Corporate Services Business Unit																		
Vote 3 - Finance Business Unit																		
Vote 4 - Economic Development Planning Business Unit																		
Vote 5 - Community Services and Public Amenities Business Unit																		
Vote 6 - Community Safety Business Unit																		
Vote 7 - Civil Engineering and Human Settlement Business Unit																		
Vote 8 - Electrical Engineering Business Unit																		
Vote 9 - Youth Development Business Unit																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital multi-year expenditure sub-total																		
Single-year expenditure to be appropriated																		
Vote 1 - Chief Operations Officer Business Unit																		
Vote 2 - Corporate Services Business Unit																		
Vote 3 - Finance Business Unit																		
Vote 4 - Economic Development Planning Business Unit																		
Vote 5 - Community Services and Public Amenities Business Unit																		
Vote 6 - Community Safety Business Unit																		
Vote 7 - Civil Engineering and Human Settlement Business Unit																		
Vote 8 - Electrical Engineering Business Unit																		
Vote 9 - Youth Development Business Unit																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital single-year expenditure sub-total																		
Total Capital Expenditure - Vote																		
Capital Expenditure - Functional																		
Governance and administration																		
Executive and council																		
Finance and administration																		
Internal audit																		
Community and public safety																		
Community and social services																		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
Economic and environmental services																		
Planning and development																		
Road transport																		
Environmental protection																		
Trading services																		
Energy sources																		
Water management																		
Waste water management																		
Waste management																		
Other																		
Total Capital Expenditure - Functional																		
Funded by:																		
National Government																		
Provincial Government																		
District Municipality																		
Other transfers and grants																		
Transfers recognised - capital																		
Public contributions & donations																		
Borrowing																		
Internally generated funds																		
Total Capital Funding																		

2.14 LEGISLATION COMPLIANCE STATUS

KDM carries out its daily, monthly and annual tasks and duties in full compliance with all relevant legislation, which includes:

1. The Constitution 1996 (Act No. 108 of 1996)
2. The Local Government: Transition Act 1993 (Act No. 209 of 1993)
3. The MSA
4. The MFMA
5. The Municipal Structures Act 1998 (Act No. 117 of 1998)
6. Municipal Budget & Reporting Regulations issued by NT
7. MFMA Circulars published by NT
8. Government Gazettes

KDM is classified as a high capacity Municipality, in terms of the MFMA, and has made significant progress in implementation of the MFMA. KDM is successfully complying with all MFMA requirements in terms of the DORA; Asset Management Regulations; Minimum Competency Levels of municipal officials and the MPRA.

2.14.1 IDP

The 2018/2019 IDP review process is currently underway. All comments made by the community and key stakeholders are considered in reviewing the IDP.

2.14.2 Annual report

The 2016/2017 AFS are fully GRAP-compliant, and an unqualified audit opinion was received from the Auditor-General.

2.14.3 Audit committee

An Audit Committee has been established and comprises of five members.

The Audit Committee's work is guided and regulated by an Audit Committee Charter, which was ratified by Council.

2.14.4 Budget and treasury office

As required by the MFMA and NT, a BTO has been set up. The BTO is defined as the Finance Business Unit, comprising three Departments lead by the Chief Financial Officer.

2.14.5 In-year reporting

Several reports are to be submitted throughout the municipal year. Reports are submitted, in accordance with the deadlines and rules set by the MFMA and other legislation, to Statistics SA; NT; PT; Council; MANCO and EXCO respectively.

2.14.6 Internship programmes

The municipality encourages local youth development and has an internship programme in place.

2.15 OTHER SUPPORTING DOCUMENTS

R	H	Description	Ref	2016/15	2015/16	2016/17	Current Year 2017/18			Pre-audit outcome	2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
REVENUE ITEMS:														
Property rates														
	6	Total Property Rates		319,805	384,665	346,902	473,380	483,103	483,103	483,103	521,598	549,764	580,001	
		less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		44,200	72,168		70,037	84,081	84,081	84,081	90,807	95,711	100,875	
		Net Property Rates		275,605	312,498	346,902	403,343	399,022	399,022	399,022	430,791	454,054	479,026	
Service charges - electricity revenue														
	6	Total Service charges - electricity revenue		543,033	622,058	695,210	722,822	732,800	732,800	732,800	787,284	808,717	853,197	
		less Revenue Foregone (in excess of 50 kWh per indigent household per month)												
		less Cost of Free Basic Services (50 kWh per indigent household per month)												
		Net Service charges - electricity revenue		543,033	622,058	695,210	722,822	718,211	718,211	718,211	751,134	791,685	835,228	
Service charges - water revenue														
		Total Service charges - water revenue												
		less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
		less Cost of Free Basic Services (6 kilolitres per indigent household per month)												
		Net Service charges - water revenue												
Service charges - sanitation revenue														
		Total Service charges - sanitation revenue												
		less Revenue Foregone (in excess of free sanitation service to indigent households)												
		less Cost of Free Basic Services (free sanitation service to indigent households)												
		Net Service charges - sanitation revenue												
Service charges - refuse revenue														
	6	Total refuse removal revenue		54,849	57,371	48,103	64,748	64,428	64,428	64,428	69,272	73,013	77,029	
		less Revenue Foregone (in excess of one removal a week to indigent households)												
		less Cost of Free Basic Services (removed once a week to indigent households)												
		Net Service charges - refuse revenue		54,849	57,371	48,103	64,748	49,822	49,822	49,822	53,807	56,713	59,932	
Other Revenue by source														
		Exchange Revenue, Sales of Goods and Rendering of Services, Development Revenue, Sales of Goods and Rendering of Services, Member Exchange Revenue, Sales of Goods and Rendering of Services, Building Exchange Revenue, Operational Revenue, Administrative Handling Fees									11,583	12,278	13,025	
		Exchange Revenue, Sales of Goods and Rendering of Services, Advertising Revenue, Sales of Goods and Rendering of Services, Town Planning Revenue, Sales of Goods and Rendering of Services, Parking Exchange Revenue, Sales of Goods and Rendering of Services, Clearance Revenue, Operational Revenue, Insurance Refund									8,070	8,306	8,974	
		Other Revenue									6,845	7,214	7,611	
											1,570	1,655	1,745	
											1,079	1,138	1,200	
											1,058	1,113	1,174	
											800	843	890	
											585	616	650	
											550	550	550	
											546	492	443	
											530	559	589	
											1,622	1,754	1,888	
	3	Other Revenue		52,569	54,929	67,948	41,907	33,970	33,970	33,970	34,835	36,717	38,737	
	1	Total Other Revenue		52,569	54,929	67,948	41,907	33,970	33,970	33,970	34,835	36,717	38,737	
EXPENDITURE ITEMS:														
Employee related costs														
	2	Basic Salaries and Wages		140,618	156,722	320,464	209,731	202,847	202,847	202,847	229,500	241,882	255,197	
		Pension and UIF Contributions		31,468	29,598		43,176	38,537	38,537	38,537	43,621	45,976	48,505	
		Medical Aid Contributions		13,623	15,782		22,887	21,155	21,155	21,155	23,949	25,266	26,868	
		Overtime		34,780	41,065		28,513	36,894	36,894	36,894	32,127	33,862	35,725	
		Performance Bonus		9,677	10,837		17,539	14,921	14,921	14,921	16,308	17,186	18,131	
		Motor Vehicle Allowance		746	863		1,465	1,231	1,231	1,231	1,310	1,381	1,457	
		Cellphone Allowance		557	753		905	933	933	933	822	866	913	
		Housing Allowances		5,287	9,255		25,459	22,486	22,486	22,486	20,903	22,032	23,244	
		Other benefits and allowances		14,647	17,694		9,655	5,822	5,822	5,822	9,273	9,774	10,312	
		Payments in lieu of leave												
		Long service awards												
		Post-retirement benefit obligations												
	4													
	5	sub-total		251,404	282,807	320,464	359,321	344,827	344,827	344,827	376,553	396,918	418,749	
		Less: Employees costs capitalised to PPE												
	1	Total Employee related costs		251,404	282,807	320,464	359,321	344,827	344,827	344,827	376,553	396,918	418,749	
Contributions recognised - capital														
		List contributions by contract		15,195	3,693			19,179	19,179	19,179	8,202			
Total Contributions recognised - capital				15,195	3,693			19,179	19,179	19,179	8,202			

Depreciation & Asset Impairment											
Depreciation of Property, Plant & Equipment	46,811	52,905	63,434	82,459	82,459	82,459	82,459	85,000	89,590	94,517	
Lease amortisation	12,967	16,691									
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & Asset Impairment	59,778	69,596	63,434	82,459	82,459	82,459	82,459	85,000	89,590	94,517	
Bulk purchases											
Electricity Bulk Purchases			63,434								
Water Bulk Purchases	427,661	488,651	552,551	590,847	590,847	590,847	590,847	633,019	667,202	703,899	
Total bulk purchases	427,661	488,651	552,551	590,847	590,847	590,847	590,847	633,019	667,202	703,899	
Transfers and grants											
Cash transfers and grants											
Non-cash transfers and grants	20,762	6,100	26,504	750	750	750	750	300	316	334	
Total transfers and grants	20,762	6,100	26,504	750	750	750	750	300	316	334	
Contracted services											
Refuse removal	18,777	24,439	28,171								
Grass cutting	4,956	4,991									
Financial, assets and new GRAP standards support	614	999									
Survey and facilitation fees for roads and housing projects	484	1									
Advertising	913										
Other		332									
Financial and Performance management (PMS) support				208	208	208	208	185	195	205	
Contracted Services: Outsourced Services: Refuse Removal											
Contracted Services: Contractors: Gardening Services				42,991	42,991	42,991	42,991	45,227	47,669	50,291	
Contracted Services: Outsourced Services: Professional Staff				22,717	22,717	22,717	22,717	21,902	22,759	24,021	
Contracted Services: Contractors: Maintenance of Unspecified Assets				13,646	13,646	13,646	13,646	17,633	18,796	19,630	
Contracted Services: Contractors: Maintenance of Unspecified Assets				15,706	15,706	15,706	15,706	15,115	15,931	16,807	
Contracted Services: Contractors: Maintenance of Buildings and Facilities				10,949	10,949	10,949	10,949	14,091	14,852	15,669	
Contracted Services: Contractors: Electrical				8,093	8,093	8,093	8,093	8,865	9,290	9,791	
Contracted Services: Outsourced Services: Security Services				5,630	5,630	5,630	5,630	6,130	6,460	6,816	
Contracted Services: Contractors: Traffic and Street Lights				4,655	4,655	4,655	4,655	5,340	5,601	5,940	
Contracted Services: Consultants and Professional Services: Business & Financial				4,163	4,163	4,163	4,163	4,284	4,515	4,763	
Contracted Services: Consultants and Professional Services: Business & Financial				1,008	1,008	1,008	1,008	1,008	1,008	1,008	
Contracted Services: Consultants and Professional Services: Legal				3,311	3,311	3,311	3,311	3,160	3,331	3,514	
Contracted Services: Contractors: Maintenance of Equipment				1,984	1,984	1,984	1,984	2,056	2,167	2,286	
Contracted Services: Outsourced Services: Business and Advisory: Bus				3,290	3,290	3,290	3,290	2,035	2,145	2,263	
Contracted Services: Consultants and Professional Services: Business & Financial				474	474	474	474	489	516	544	
Contracted Services: Consultants Building								280	274	289	
Contracted Services: Outsourced Services: Personnel and Labour				248	248	248	248	253	266	281	
Contracted Services: Consultants and Professional Services: Business & Financial								232	245	258	
Contracted Services: Outsourced Services: Burial Services				182	182	182	182	193	203	214	
sub-total	25,745	30,453	29,171	31,764	31,764	31,764	31,764	150,760	158,901	167,640	
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	25,745	30,453	29,171	31,764	31,764	31,764	31,764	150,760	158,901	167,640	
Other Expenditure By Type											
Collection costs											
Contributions to other provisions	4,165	4,453		5,629	5,623	5,623	5,623	5,700	6,008	6,338	
Consultant fees				28,742	28,123	28,123	28,123	22,800	27,801	47,887	
Audit fees				6,206	6,167	6,167	6,167	6,337	6,679	7,047	
General expenses	3,154	3,421		195,814	2,845	2,845	2,845	3,131	3,300	3,481	
Expenditure: Operational Cost: Indigent Relief					20,283	20,283	20,283	24,013	25,309	26,701	
Expenditure: Operational Cost: Achievements and Awards					12,338	12,338	12,338	11,226	11,832	12,463	
Expenditure: Operational Cost: Management Fee					10,763	10,763	10,763	10,980	11,573	12,209	
Expenditure: Operational Cost: Advertising Publicity and Marketing: Corp					9,195	9,195	9,195	9,165	9,718	10,283	
Expenditure: Operational Cost: Municipal Services					4,170	4,170	4,170	4,170	4,251	4,343	
Expenditure: Operational Cost: Uniform and Protective Clothing					4,178	4,178	4,178	4,751	5,007	5,283	
Expenditure: Operational Cost: External Computer Service: Software Lic					4,370	4,370	4,370	4,551	4,737	5,061	
Expenditure: Operational Cost: Professional Bodies Membership and Su					4,023	4,023	4,023	4,493	4,722	4,982	
Expenditure: Operational Cost: Bank Charges Facility and Card Fees: B					3,835	3,835	3,835	4,219	4,447	4,682	
Expenditure: Operational Cost: Remuneration to Ward Committees					3,445	3,445	3,445	4,176	4,402	4,644	
Expenditure: Operational Cost: Registration Fees: Seminars: Conferences					3,258	3,258	3,258	3,579	3,772	3,979	
Expenditure: Operational Cost: Insurance Underwriting: Premiums					2,983	2,983	2,983	3,398	3,581	3,778	
Expenditure: Operational Cost: Printing Publications and Books					2,552	2,552	2,552	2,651	2,794	2,948	
Expenditure: Operational Cost: Women's Compensation Fund					3,078	3,078	3,078	2,516	2,759	2,911	
Expenditure: Operational Cost: Skills Development Fund Levy					2,781	2,781	2,781	2,426	2,557	2,698	
Expenditure: Operational Leases: Community Assets					63	63	63	2,373	2,501	2,639	
Expenditure: Operational Cost: External Computer Service: Data Lines					1,800	1,800	1,800	1,800	1,897	2,002	
Expenditure: Operational Cost: Entertainment: Senior Management								1,800	1,897	2,002	
Expenditure: Operational Cost: External Computer Service: Specialised Co								1,701	1,786	1,882	
Expenditure: Operational Cost: Travel and Subsistence: Domestic: Acco								3,639	3,978	4,314	
Expenditure: Operational Cost: Communication: Telephone Fax Telegrap								1,376	1,451	1,530	
Expenditure: Operational Cost: Communication: Postage/Stamp/Franklin								978	1,024	1,080	
Total 'Other' Expenditure	178,661	173,609	164,537	226,391	226,391	226,391	226,391	148,170	160,129	187,453	
8											
Expenditure Item											
Employee related costs											
Other materials	53,686	63,326	68,820	56,930	23,786	23,786	23,786	25,644	27,028	28,515	
Contracted Services				43,468	1,179	1,179	1,179	1,314	1,386	1,461	
Other Expenditure				79,895	79,895	79,895	79,895	80,993	85,367	90,062	
Total Repairs and Maintenance Expenditure	53,686	63,326	68,820	100,399	104,860	104,860	104,860	107,983	113,709	119,963	

[illegible][illegible]

KZN292 Kwadukuzi - Supporting Table S44 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Code	Ref	2018/19 Medium Term Revenue & Expenditure Framework									
				Current Year 2017/18					2019/20 Budget Year				
				Audited	2015/16	2016/17	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
BASIC SERVICE DELIVERY	Electricity			582,008	667,178	742,458	773,588	770,965	770,965	770,965	801,800	845,372	889,987
	Civic Buildings			0	0	0	0	0	0	0	0	0	0
	Civil Works Administration			1,397	824	-	4,193	1,720	1,720	1,720	4,073	2,584	2,725
	Staff Housing and Estates			9	9	9	13	13	13	13	13	14	15
	Information Technology			-	39	-	-	-	-	-	-	-	-
	Roads and Stormwater			39,969	7,984	64,330	30,918	43,390	43,390	43,390	50,882	49,100	51,776
	Human Settlements			2,772	4,026	5,556	8,021	7,612	7,612	7,612	6,629	6,844	7,771
	Local Economic Development			193	174	138	2,235	2,235	2,235	2,235	2,213	2,333	2,461
	Town Planning			14,763	8,185	9,447	8,566	8,566	8,566	8,566	9,949	9,432	9,951
	Admin General			29,981	26,724	21,247	22,713	22,713	22,713	22,713	30,946	32,617	34,411
SAFE AND SECURE ENVIRONMENT	Fire and Rescue			-	-	54	45	45	45	45	47	50	52
	Disaster Management			-	-	1,572	2,500	2,500	2,500	2,500	2,632	2,775	2,927
	Public Amenities			45	27	18	15	15	15	15	16	17	18
	Waste Management			72,244	74,379	63,811	83,311	68,384	68,384	68,384	71,154	74,997	79,121
	Mechanical Workshop			-	-	-	-	-	-	-	-	-	-
	Road Safety			-	-	-	-	-	-	-	-	-	-
	Community			6,873	3,852	4,687	17,294	17,294	17,294	17,294	8,579	9,032	9,513
	Human Resources			823	463	-	-	-	-	-	-	-	-
	Culture and Sport			11,288	11,622	14,057	31,659	29,649	29,649	29,649	17,730	16,305	17,202
	Cemeteries			1,315	1,373	942	11,542	11,542	11,542	11,542	4,133	930	981
MUNICIPAL INSTITUTIONAL DEVELOPMENT	Internal Audit			531	557	585	588	600	600	600	635	670	707
	Corporate Communications			-	-	-	-	-	-	-	-	-	-
	Caravan Park			-	-	-	-	-	-	-	-	-	-
	Municipal Manager			1,377	1,418	16,978	3,000	3,000	3,000	3,000	2,027	2,137	2,254
	Administration			90	75	66	80	80	80	80	85	89	94
	Council General			134,733	157,628	100,347	75,207	75,207	75,207	75,207	90,566	105,233	121,943
	Public Participation			44,186	43,126	44,699	41,460	54,170	54,170	54,170	52,176	54,897	60,567
	Financial Management			275,605	319,814	355,097	410,843	399,023	399,023	399,023	430,791	454,054	479,026
	Assessment Rates			-	-	-	-	-	-	-	-	-	-
	VIABILITY			-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)				1,220,202	1,328,480	1,454,845	1,536,990	1,527,921	1,527,921	1,527,921	1,596,766	1,679,690	1,784,277
Allocations to other priorities				2	2	2	2	2	2	2	2	2	2

K21292 KwaDukuza - Supporting Table SAS Reconciliation of IDP strategic objectives and Budget (operating expenditure)

Strategic Objective	Goal	Ref	Goal Code	Current Year 2017/18				2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome 2014/15	Audited Outcome 2015/16	Audited Outcome 2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/19	Budget Year +1 2020/21
BASIC SERVICE DELIVERY	Electricity			572,997	639,345	678,095	747,366	731,924	731,924	778,363	821,583
	Other Buildings			5,887	4,970	4,540	5,152	5,117	6,117	6,258	6,373
LOCAL ECO. DEVELOPM.	Civil Works Administration			7,107	6,138	8,674	12,379	11,433	11,433	11,554	12,178
	Staff Housing and Estates			11	12	12	17	17	17	20	21
SPATIAL ANALYSIS	Information Technology			13,240	11,974	12,523	11,243	11,652	11,652	12,251	12,813
	Roads and Stormwater			83,287	90,207	55,085	74,013	66,931	69,931	71,438	74,709
SAFE AND SECURE	Human Settlements			7,516	7,990	11,122	20,736	20,092	20,092	19,542	20,597
	Local Economic Development			11,630	14,886	15,291	13,777	15,543	15,543	16,163	17,036
ENVIRONMENT	Town Planning			16,697	21,386	24,612	26,680	27,531	27,531	32,031	33,781
	Admin General			4,888	4,001	5,782	6,388	4,096	4,096	4,546	4,792
MUNICIPAL INSTITUTIONAL	Security			99,207	109,346	87,882	84,149	80,065	80,065	96,173	104,529
	Fire and Rescue			-	-	28,764	26,420	30,453	30,453	33,285	35,082
DEVELOPMENT	Disaster Management			-	-	1,218	2,872	3,565	3,565	5,360	5,990
	Public Amenities			18,742	20,902	24,673	22,706	25,229	25,229	26,822	28,270
GOOD GOVERNANCE	Waste Management			63,651	59,123	65,436	83,186	70,991	70,991	74,058	78,097
	Mechanical Workshop			2,651	3,674	4,889	4,317	4,691	4,691	5,123	5,369
MUNICIPAL FINANCIAL	Road Safety			-	-	10,967	12,862	11,238	11,238	12,004	12,852
	Community			17,350	20,572	23,134	28,919	28,066	28,066	28,553	31,148
USABILITY	Human Resources			8,004	10,173	8,586	14,374	13,920	13,920	12,865	13,686
	Culture and Sport			43,065	47,337	48,689	49,910	57,012	57,012	61,765	65,100
ALLOCATIONS TO OTHER PRIORITIES	Cemeteries			3,752	3,816	4,908	5,410	5,909	5,909	6,344	6,866
	Internal Audit			1,643	2,993	3,675	3,878	4,174	4,174	4,945	5,217
TOTAL EXPENDITURE	Corporate Communications			7,306	10,770	11,568	10,696	11,012	11,012	10,880	11,468
	Greenview Park			14,660	13,945	24,193	17,463	19,022	19,022	20,465	21,592
TOTAL EXPENDITURE	Municipal Manager			8,613	11,347	13,037	15,285	21,856	21,856	26,569	28,108
	Administration			34,188	43,618	57,488	72,731	69,810	69,810	67,916	75,555
TOTAL EXPENDITURE	Council General			4,269	5,273	5,635	7,221	7,456	7,456	8,289	8,746
	Public Participation			29,676	36,654	37,892	48,765	51,659	51,659	56,211	62,408
TOTAL EXPENDITURE	Financial Management			-	6,002	8,031	21,544	10,793	10,793	10,000	10,540
	Assessment Rates			-	-	-	-	-	-	-	-
Total Expenditure				1,081,067	1,211,518	1,298,244	1,453,984	1,425,967	1,425,967	1,524,789	1,613,781
Allocations to other priorities				-	-	-	-	-	-	-	-
TOTAL EXPENDITURE				-	-	-	-	-	-	-	-

KZN292 KwaDukuza - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15		2015/16		2016/17		Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand															
BASIC SERVICE DELIVERY	Electricity	A		104,269		81,276		36,289		61,036	53,317	15,726	150,081	92,413	15,000
	Waste Management	B		1,344		162		201		780	924	924	4,342	3,250	-
	Community	C		3,725		2,045		2,790		4,480	1,325	1,325	4,809	3,500	2,700
	Road transport	D		111,493		182,574		181,357		88,841	95,132	61,359	114,905	140,750	99,076
MUNICIPAL FINANCIAL	Cemeteries	E		1,481		13,115		23,939		25,600	23,420	23,420	22,514	6,500	-
	Housing	F		96		894		569		3,000	2,000	2,000	4,500	7,500	5,000
	Support Services/ Fleet	G		300		688		276		340	1,440	590	860	20	-
	Financial Management and Admin	H		1,353		1,811		2,924		21,700	25,416	23,416	22,100	1,950	950
VIABILITY	Human Resources & Corporate	I		1,229		-		18		-	-	-	500	-	-
	Executive & Council	J		8,517		18,982		10,979		1,500	-	-	-	-	-
INTEGRATED HUMAN SETTLEMENT	Land Management	K		-		-		-		-	-	-	-	-	-
	Local Economic Development	L		2,085		8,354		99		750	-	-	475	500	500
JOB CREATION	Integrated Planning	M		269		970		162		650	-	-	525	300	250
	Public Participation	N		15		-		97		-	-	-	580	-	-
	Public Safety	O		7,801		2,881		763		1,146	364	364	600	200	200
SPATIAL ANALYSIS	Fire and Emergency	P		-		-		154		400	-	-	-	-	-
	Sports and Recreation	Q		1,572		3,763		3,990		20,621	14,424	14,324	17,971	16,380	13,300
SAFE & SECURE ENVIRONMENT	Security	R		-		-		-		-	-	-	-	-	-
	Health	S		-		-		-		-	-	-	-	-	-
Allocations to other priorities															
Total Capital Expenditure				245,551		317,515		284,606		230,844	217,762	143,448	344,762	273,263	136,976

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 1 - Corporate Governance-OMM										
IDP & Public Participation										
IDP Process Plan	Date	7/31/2014	7/31/2015	31/08/2016						
Approval and adoption	Date	5/31/2014	2015/07/31	31/05/2017						
Mayoral zimbo	Number	1/01/1900	1/01/1900	1/01/1900						
Ward committee reports	Number	1/4/1900	1/01/1900	1/31/1900						
IDP roadshows	Number	1/01/1900	1/01/1900	2/1/31/1900						
Performance Management										
Approval of PMS Framework	Date	7/31/2014	9/30/2015	15/06/2016	n/a	n/a	n/a	n/a	n/a	n/a
Submission of top layer of SDRIP to Mayor	Date	7/31/2014	7/31/2015	30/06/2016	n/a	n/a	n/a	n/a	n/a	n/a
Completion of Performance agreements	Date	7/31/2014	1/01/1900	16/07/2016	n/a	n/a	n/a	n/a	n/a	n/a
Approval and adoption of Annual Report	Date	3/31/2015	3/31/2016	27/03/2018	n/a	n/a	n/a	n/a	n/a	n/a
Approval and adoption of Oversight Report	Date	3/31/2015	3/31/2016	27/03/2018	n/a	n/a	n/a	n/a	n/a	n/a
Internal Audit										
Completion of Risk Based Internal Audit Plan	Date	9/30/2014	9/30/2015	22/09/2016	n/a	n/a	n/a	n/a	n/a	n/a
Dashboard reports completed	Number	4.00	4.00	4.00	n/a	n/a	n/a	n/a	n/a	n/a
AG action plans completed	Number	4.00	4.00	4.00	n/a	n/a	n/a	n/a	n/a	n/a
AG action plans completed	Number	4.00	4.00	4.00	n/a	n/a	n/a	n/a	n/a	n/a
Audcom/PAC meetings	Number	4.00	4.00	4.00	n/a	n/a	n/a	n/a	n/a	n/a
Audcom/PAC reports to Council	Number	1.00	0.00	4.00	n/a	n/a	n/a	n/a	n/a	n/a
Approval of top 10 Risks	Date	9/30/2014	2016/07/31	not done moved	n/a	n/a	n/a	n/a	n/a	n/a
Risk Management meetings	Number	4.00	0.00	0.00	n/a	n/a	n/a	n/a	n/a	n/a
Special Projects										
Implementation of special projects	Percentage	20.0%	0.0%	100.0%						
% expenditure on implementation										
IGR & Protocol										
Reports to Council on Operation Sukuma Sakira	Number	4.00	0.00	2.00						
Special programmes implemented	Number	5.00	0.00	5.00						
COMMUNICATIONS										
Mayoral radio slots	Number	0.00	0.00	12.00						
Municipal publications	Number	0.00	0.00	4.00						
Vote 2 - Corporate Services										
Recruitment & Selection										
groups employed in the three highest levels of	Percentage	100.0%	24.00	55.0%						
accordance with the EE targets	Percentage	77.0%	50.0%	38.0%						
Implementing a workplace skills plan	Percentage	89.0%	100.0%	91.3%						
Training & Development										
Nr of Councilors trained in terms of the WSP	Number	19.00	0.00	72.00						
Nr of officials trained in terms of the WSP	Number	148.00	0.00	478.00						
IT Governance and Security										
ITSC	Number	4.00	0.00	3.00						
Vote 3 - Local Economic Development										
Job Creation										
economic development initiatives	Number	55.00	0.00	244.00						
projects	Number	472.00	0.00	604.00						
Nr of job opportunities created through EPWP	Number	0.00	0.00	447.00						
Housing										
Nr of new houses constructed	Number	301.00	0.00	463.00						
Nr of houses handed over to beneficiaries	Number	328.00	0.00	565.00						
Development Planning										
the legislated timeframes i.e. 30days plans<500m2	Percentage	0.00	0.0%	80.0%						
within stipulated timeframes	Percentage	0.0%	0.0%	0.0%						
stipulated timeframes	Percentage	0.0%	0.0%	80.0%						
implemented	Number	10.00	0.00	14.00						
Number of Development Nodal Plans approved	Number	0.00	0.00	1.00						
Vote 4 - Finance										
Budget & Compliance										
Budget process										
Approval of budget	Date	6/30/2014	6/30/2015	31/05/2017						
Approval of Procurement plan	Date	9/30/2014	9/30/2014	30/09/2016						
Audit outcome	Date	unqualified	unqualified	unqualified						
Submission of AFS	Date	8/31/2014	8/31/2015	31/08/2016						
capital projects identified for a particular financial year	Percentage	55.0%	0.0%	89.0%						
% expenditure on operational budget	Percentage									
Asset management										
Revenue Management										
	Percentage	100.0%	8/31/2015							

% revenue collection rate- Rates	Percentage				
Refuse	Percentage	102.0%	90.0%	99.2%	
Electricity	Percentage	95.3%	90.0%	98.9%	
% reduction of outstanding debtors	Percentage	99.1%	90.0%	100.4%	
% reduction in energy losses	Percentage	5.1%	5.0%	1.62% increase	
	Percentage	0.0%	400.0%	17.01% increase	
Financial Management					
Ratio of Current Assets: Current Liabilities	Ratio	25.71:1	1.5:1	2.05:1	
revenue actually received for services	Ratio	28.81:1	0.5:1	0.07:1	
operating grants/ debt service payments	Ratio	9.35	0.15:1	32.66:1	
service payments	Ratio	9.35	0.15:1	3591.0%	
Vote 5 - Basic Service Delivery					
Civil Services					
Nr of storm water infrastructure projects upgraded	Number	4.00	4.00	2.00	
Infrastructure projects	Percentage	100.0%	100.0%	1.00	
projects constructed	Number/km	7.00	6.00	5.5km	
Nr of MIG multi-year projects completed	Number	20.00	11.00	4.00	
Nr of MIG community facilities constructed	Number	0.00	4.00	4.00	
m2 of potholes repairs on urban tarred roads	M2/Number	0.00	0.00	1.00	
Kilometres of gravel roads graded	Km	0.00	0.00	0.24km	
Kilometres of rural roads regavelled	Km	0.00	0.00	35.5km	
Kilometres of new gravel access roads constructed	Km	0.00	0.00	0.24km	
Nr of speed humps constructed	Number	0.00	0.00	0.00	
Kilometres of sidewalks constructed and upgraded	Km	0.00	0.00	0.6km	
Vote6 - Basic Service Delivery					
Electrical Services					
% of households with access to basic electricity	Percentage	99.0%	90.0%	94.1%	
basic electricity	Percentage	99.0%	90.0%	100.0%	
Number of LT Mains projects upgraded	Number	3.00	5.00	1.00	
Number of MT Network projects upgraded	Number	17.00	14.00	6.00	
Nr of new street lights installed in 7 Clusters	Number	365.00	537.00	0.80	
Nr of substation upgrade projects completed	Number	0.00	9.00	1.00	
Nr of electricity bulk supply projects completed	Number	0.00	5.00	1.00	
Vote6 - Basic Service Delivery					
Municipal Services					
free basic solid waste removal	Number/Percentage	15255.00	0.90	1.00	
waste removal	Number	15255.00	0.90	1.00	
by target date	Date	10/19/00	1/5/1900	28/03/2017	
Establishment of Child Care facilities by target date	Date	1/2/1900	1/14/1900	1/0/1900	
date(combo courts & play parks)	Date/Number	8.00	537.00	30/06/2017	
Upgrade of beach facilities	Number/Date	0.00	9.00	29/05/2017	
Number of Traffic fines issued for traffic offences and other traffic offences	Number	0.00	5.00	10/14/1973	
Response time to disaster cases reported	Rand value		875,000.00	1,959,700.00	
Number of Disaster Awareness campaigns conducted	Time	48hrs	48hrs	645 within	
Number of schools visited for safety campaigns	Number	0.00	0.00	11.00	
conducted in wards	Number	24.00	0.00	36.00	
	Number	27.00	27.00	28.00	
And so on for the rest of the Votes					

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SAT represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that years

KZN292 KwaDukuza - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity)										
Insert measure's description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s8(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN292 KwaDukuza - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<u>Borrowing Management</u>											
Credit Rating	Interest & Principal Paid /Operating Expenditure	3.4%	2.1%	3.0%	2.7%	2.4%	2.4%	2.5%	2.7%	2.4%	2.4%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	3.6%	2.2%	3.2%	3.0%	2.7%	2.7%	2.8%	3.0%	2.8%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	52.9%	12.6%	0.0%	6.7%	0.0%	0.0%	28.7%	19.2%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	1145.4%	1295.7%	1241.9%	1244.8%	1188.2%	1218.6%	1592.8%	1668.9%	1593.8%	1593.8%
<u>Liquidity</u>											
Current Ratio	Current assets/Current liabilities	2.6	2.2	2.0	1.6	1.8	2.1	1.8	1.6	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.6	2.2	2.0	1.6	1.8	2.1	2.1	1.8	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	1.8	1.3	1.1	1.1	1.4	1.4	1.0	0.9	1.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing										
Current Debtors Collection Rate (Cash receipts % of Rolepayer & Other revenue)		97.5%	96.4%	97.7%	96.5%	90.7%	90.7%	90.0%	89.8%	89.8%	89.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	12.3%	13.5%	10.0%	15.6%	16.1%	16.5%	13.7%	12.5%	12.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	33.2%	122.9%	92.9%	72.0%	133.5%	90.5%	142.9%	166.8%	137.5%	137.5%
Creditors to Cash and Investments											
<u>Other Indicators</u>											
Total Volume Losses (kW)											
Total Cost of Losses (Rand '000)											
% Volume (units purchased and generated less units sold)/units purchased and generated											
Electricity Distribution Losses (2)											
Total Volume Losses (kW)											
Total Cost of Losses (Rand '000)											
% Volume (units purchased and generated less units sold)/units purchased and generated											
Employee costs	Employee costs/(Total Revenue - capital revenue)	22.2%	22.8%	23.3%	24.7%	24.1%	24.1%	24.7%	24.6%	24.4%	24.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	23.8%	24.3%	24.7%	26.3%	25.7%	25.7%	26.2%	26.1%	25.5%	25.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.7%	5.1%	5.0%	6.9%	7.3%	7.3%	7.1%	7.0%	7.0%	7.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	7.6%	6.4%	7.6%	7.6%	7.6%	7.1%	7.3%	7.0%	7.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	33.3	23.6	32.7	36.8	36.8	38.8	30.5	30.2	31.9	31.9
ii.OS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.0%	15.2%	16.9%	12.1%	19.0%	19.7%	20.3%	18.9%	15.6%	15.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.5	2.0	3.1	3.4	1.9	2.7	1.8	1.4	1.7	1.7

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Reporting based on the current economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	
Demographics			Population	168	231	231	231	231	277	13	13	57
			Females aged 5 - 14		30	21	21	21				
			Males aged 5 - 14		21	21	21	21				
			Females aged 15 - 34		48	66	66	66				
			Males aged 15 - 34		33	48	48	48				
			Unemployment									
Monthly household income (no. of households)	1, 12		No income R1 - R1 600 R1 601 - R3 200 R3 201 - R6 400 R6 401 - R12 800 R12 801 - R25 600 R25 601 - R51 200 R52 201 - R102 400 R102 401 - R204 800 R204 801 - R409 600 R409 601 - R819 200 > R819 200			40,90% 0 0 0 0 0 20,00% 1,10% 0,30% 0,10% 0,10% 0,10%						
Poverty profiles (no. of households)	13		< R2 060 per household per month Insert description									
Household/demographics (000)	2		Number of people in municipal area Number of poor people in municipal area Number of households in municipal area Number of poor households in municipal area Definition of poor household (R per month)	167,806			231	231	231			
Housing statistics	3		Formal Informal		80,9 13,3%							
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by provinces	5											
Dwellings provided by private sector	6											
Total new housing dwellings												
Economic			Inflation/outlook (CPI) Interest rate - borrowing Interest rate - investment Remuneration increases									

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Municipal entity services	Ref.	Names of service providers	
		Services provided by external mechanisms	

2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework	2019/20	Budget Year +1	Budget Year +2 2020/21													
			Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast																
Water:																							
Household service targets (000)																							
10	9	10	8	Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
Water:																							
Household service targets (000)																							
10	9	10	8	Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
				Name of municipal entity																			
Sanitation/sewerage:																							
Total number of households																							
Below Minimum Service Level sub-total																							
No water supply																							
Other water supply (< min.service level)																							
Using public tap (< min.service level)																							
Minimum Service Level and Above sub-total																							
Other water supply (at least min.service level)																							
Using public tap (at least min.service level)																							
Piped water inside yard (but not in dwelling)																							
Water:																							
Household service targets (000)																							
Flush toilet (connected to sewerage)																							
Flush toilet (with septic tank)																							
Chemical toilet																							
Pit toilet (ventilated)																							
Other toilet provisions (> min.service level)																							
Minimum Service Level and Above sub-total																							
Bucket toilet																							
Other toilet provisions (< min.service level)																							
No toilet provisions																							
Below Minimum Service Level sub-total																							
Energy:																							
Total number of households																							
Electricity (at least min.service level)																							
Electricity - prepaid (min.service level)																							
Minimum Service Level and Above sub-total																							
Electricity (< min.service level)																							
Electricity - prepaid (< min. service level)																							
Other energy sources																							
Below Minimum Service Level sub-total																							
Refuse:																							
Removed at least once a week																							
Minimum Service Level and Above sub-total																							
Removed less frequently than once a week																							
Using communal refuse dump																							
Using own refuse dump																							
Other rubbish disposal																							
No rubbish disposal																							
Below Minimum Service Level sub-total																							
Total number of households																							

Water		Sanitation		Refuse Removal		List type of FBS service		List type of FBS service	
Rel.	Ref.	Rel.	Ref.	Rel.	Ref.	Rel.	Ref.	Rel.	Ref.
Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS
Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)	Informal settlements targeted for upgrading (Rands)
Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS
Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)	Living in informal backyard rental agreement (Rands)
Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS
Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)	Other (Rands)
Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS	Number of HH receiving this type of FBS
Total cost of FBS - Electricity for informal settlements	Total cost of FBS - Electricity for informal settlements	Total cost of FBS - Water for informal settlements	Total cost of FBS - Sanitation for informal settlements	Total cost of FBS - Refuse Removal for informal settlements	Total cost of FBS - Sanitation for informal settlements	Total cost of FBS - Refuse Removal for informal settlements	Total cost of FBS - Sanitation for informal settlements	Total cost of FBS - Refuse Removal for informal settlements	Total cost of FBS - Refuse Removal for informal settlements
12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078	12,078
16,054	16,712	14,538,571	15,069	13,035	12,693	13,035	12,693	13,035	12,693
14,538,571	14,538,571	14,538,571	14,538,571	13,823,562	12,103	13,823,562	12,103	13,823,562	12,103
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
17,217,673	17,519	17,217,673	17,519	15,602,857	12,647	15,602,857	12,647	15,602,857	12,647
18,395,362	17,869	18,395,362	17,869	16,851,085	12,647	16,851,085	12,647	16,851,085	12,647
19,683,037	18,227	19,683,037	18,227	18,199,172	12,647	18,199,172	12,647	18,199,172	12,647
21,060,850	21,060,850	21,060,850	21,060,850	17,196,633	12,647	17,196,633	12,647	19,655,106	12,647
21,060,850	21,060,850	21,060,850	21,060,850	19,655,106	12,647	19,655,106	12,647	19,655,106	12,647

Trend										
Change in consumer debtors (current and non-current)										
	27,784	29,108	33,088	44,974	106,176	(30,854)	(5,512)	-	-	-
Total Operating Revenue										
Total Operating Expenditure	1,131,012	1,237,774	1,373,376	1,455,675	1,428,902	1,428,902	1,428,902	1,525,513	1,614,590	1,717,502
Operating Performance Surplus/(Deficit)	1,081,097	1,212,518	1,296,244	1,453,584	1,425,967	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
Cash and Cash Equivalents (30 June 2012)	49,915	25,256	77,132	2,091	2,935	2,935	2,935	745	799	843
Revenue										
% Increase in Total Operating Revenue		9.4%	11.0%	6.0%	(1.8%)	0.0%	0.0%	6.8%	5.8%	6.4%
% Increase in Property Rates Revenue		13.4%	11.0%	16.3%	(1.1%)	0.0%	0.0%	8.0%	5.4%	5.5%
% Increase in Electricity Revenue		14.6%	11.8%	4.0%	(0.6%)	0.0%	0.0%	4.5%	5.4%	5.5%
% Increase in Property Rates & Services Charges		13.6%	9.9%	9.2%	(2.0%)	0.0%	0.0%	5.9%	5.4%	5.5%
Expenditure										
% Increase in Total Operating Expenditure		12.2%	6.9%	12.1%	(1.9%)	0.0%	0.0%	5.9%	5.8%	6.4%
% Increase in Employee Costs		12.5%	13.3%	12.1%	(4.0%)	0.0%	0.0%	9.2%	5.4%	5.5%
% Increase in Electricity Bulk Purchases		14.2%	13.1%	2.9%	3.9%	0.0%	0.0%	7.1%	5.4%	5.5%
Average Cost Per Budgeted Employee Position (Remuneration)			30085.0153	28204.18922				295591.0598		
Average Cost Per Councilor (Remuneration)			331749.7546	405070.0916				406708.8596		
R&M % of PPE	3.6%	3.8%	3.7%	4.8%	5.2%	5.4%		4.9%	4.8%	4.9%
Asset Renewal and R&M as a % of PPE	6.0%	5.0%	6.0%	8.0%	8.0%	8.0%		7.0%	7.0%	7.0%
Debt Impairment % of Total Billable Revenue	2.7%	3.8%	1.7%	2.8%	2.8%	2.8%	2.8%	3.7%	3.7%	3.7%
Capital Revenue										
Internally Funded & Other (R'000)	93,328	230,472	185,753	158,724	172,804	122,449	122,449	191,483	168,163	70,200
Borrowing (R'000)	74,739	-	-	12,186	2,186	-	-	77,186	40,000	-
Grant Funding and Other (R'000)	77,495	87,043	78,854	59,934	42,772	20,999	20,999	76,093	65,100	66,776
Internally Generated funds % of Non Grant Funding	55.5%	100.0%	100.0%	92.9%	98.8%	100.0%	100.0%	71.3%	80.8%	100.0%
Borrowing % of Non Grant Funding	44.5%	0.0%	0.0%	7.1%	1.2%	0.0%	0.0%	28.7%	19.2%	0.0%
Grant Funding % of Total Funding	31.8%	27.4%	28.8%	26.0%	19.6%	14.6%	14.6%	22.1%	23.8%	48.8%
Capital Expenditure										
Total Capital Programme (R'000)	245,551	317,515	264,606	230,844	217,762	143,448	143,448	344,762	273,263	136,976
Asset Renewal	36,593	37,726	60,084	46,395	43,559	39,843	-	34,305	36,900	10,876
Asset Renewal % of Total Capital Expenditure	14.9%	11.9%	22.7%	20.1%	20.0%	27.8%	0.0%	10.0%	13.5%	7.9%
Cash										
Cash Receipts % of Rate Payer & Other	93.6%	93.3%	95.9%	93.7%	87.7%	87.7%	87.7%	87.0%	88.0%	88.0%
Cash Coverage Ratio	0	0	0	0	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)								0		
Capital Charges to Operating	3.4%	2.1%	3.0%	2.7%	2.4%	2.4%	2.4%	2.5%	2.7%	2.4%
Borrowing Receipts % of Capital Expenditure	48.1%	12.4%	0.0%	5.9%	0.0%	0.0%	0.0%	28.7%	19.2%	0.0%
Reserves										
Surplus/(Deficit)	436,866	373,904	320,330	225,893	266,286	362,078	362,078	277,881	234,281	291,570
Free Services										
Free Basic Services as a % of Equitable Share	0.0%	0.0%	24.3%	0.0%	22.2%	47.1%		45.2%	43.0%	40.9%
Free Services as a % of Operating Revenue (excl operational transfers)	4.4%	6.6%	0.2%	5.6%	6.8%	6.8%		6.9%	6.9%	6.9%
High Level Outcome of Funding Compliance										
Total Operating Revenue	1,131,012	1,237,774	1,373,376	1,455,675	1,428,902	1,428,902	1,428,902	1,525,513	1,614,590	1,717,502
Total Operating Expenditure	1,081,097	1,212,518	1,296,244	1,453,584	1,425,967	1,425,967	1,425,967	1,524,768	1,613,791	1,716,658
Surplus/(Deficit) Budgeted Operating Statement	49,915	25,256	77,132	2,091	2,935	2,935	2,935	745	799	843
Surplus/(Deficit) Considering Reserves and Cash Backing	436,866	373,904	320,330	225,893	266,286	362,078	362,078	277,881	234,281	291,570
MTREF Funded (†) / Unfunded (‡)	15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:										
Date of valuation:	1	01.07.2010	01.07.2014		#####			2015/16		
Financial year valuation used		2015	2015/16		2015/16			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes			Yes		
Municipal partnership s38 used? (Y/N)	3	N	No		No			No		
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3		1							
No. of additional valuers (FTE)	4		1							
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)			48	36	24			12		
No. of properties	5	31,255	32,223	31,856	32,067	32,067	32,067	32,067		
No. of sectional title values	5	8,614	8,909	9,230	9,276	9,276	9,276	9,276		
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	1	1	1					
No. of valuation roll amendments		524	1,200	1,200	1,200	1,200	1,200	1,200		
No. of objections by rate payers		3	1,014							
No. of appeals by rate payers			27							
No. of successful objections	8		306							
No. of successful objections > 10%	8		128							
Supplementary valuation										
Public service infrastructure value (Rm)	5	3,405	4,752	3,211	3,211	3,211	3,211	3,211		
Municipality owned property value (Rm)		339	658	574	576	574	574	574		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		1,022	1,426	963	963	963	963	963		
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		366	415	431	438	438	438	438		
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)		1,393	1,923	1,961	2,003	2,003	2,003	2,003		
Total valuation reductions:		2,780	3,763	3,355	3,405	3,405	3,405	3,405		
Total value used for rating (Rm)	5									
Total land value (Rm)	5	42,531	50,376	52,378	52,549	52,549	52,549	52,549		
Total value of improvements (Rm)	5									
Total market value (Rm)	5	45,623	54,139	55,793	55,975	55,975	55,975	55,975		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Special rating area used? (Y/N)		No	Yes	Yes	No			No		
Phasing-in properties s21 (number)		No	1	1	1	1	1	1		
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R000)										
Non-residential prescribed ratio s197 (%)			25.0%	25.0%	25.0%			25.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	275,119	314,623	340,324	388,260	389,960	389,960	421,959		474,113
Rate revenue expected to collect (R000)	6	206,339	235,968	305,291	349,434	350,964	350,964	379,763		426,701
Expected cash collection rate (%)		75.0%	75.0%	90.0%	90.0%	90.0%	90.0%	90.0%		90.0%
Special rating areas (R000)	7									
Rebates, exemptions - indigent (R000)		3,328	3,701	4,548	5,284	5,284	5,284	5,626		6,321
Rebates, exemptions - pensioners (R000)		2,378	5,829	2,938	3,165	3,165	3,165	3,431		3,855
Rebates, exemptions - bona fide farm. (R000)		37,600	84,208	67,387	75,631	75,631	75,631	83,878		94,245
Rebates, exemptions - other (R000)			6							
Phase-in reductions/discounts (R000)				5	4	4	4	3		3
Total rebates,exemptns,reductns,discs (R'000)		43,305	93,745	74,877	84,083	84,083	84,083	92,937	98,514	104,424

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is three value greater than MAPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

1. Land & Assistance Act, Resitution of Land Rights, Communal Property Associations
2. Includes value of additional reductions is three' value greater than hMPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN292 KwaDukuza - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Valuation: Budget Year 2018/19									
		No. of properties	No. of sectional title property values	No. of unreasonably difficult properties s7(2)	No. of supplementary valuations	Supplementary valuation (Rm)	No. of valuations rol amendments	No. of objections by rate-payers	No. of appeals by rate-payers	No. of successful objections > 10%	Estimated no. of properties not valued
		24,987	8,341	901	1,174	1,662	27	1,233	146	2,720	2
Resid.											
Indust.											
Bus. & Comm.											
Farm props.											
State-owned											
Muni props.											
Public service infra.											
Private owned towns											
Formal & Informal Settle.											
Comm. Land											
State trust land											
Section 8(2)(n) (note 1)											
Protect. Areas											
National Monuments											
Public benefit organs.											
Mining Props.											

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
 2. Include value of additional reductions is 'free' value greater than MPR minimum.
 3. Average rate - cents in the Rand is 0.1026, expressed to 6 decimal places maximum
 4. Include arrears collections
 5. In favour of the rate-payer
 6. Provide relevant information for historical comparisons

Description	Ref	Provide description of tariff structure where appropriate	2018/19 Medium Term Revenue & Expenditure Framework			
			Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Property rates (rate in the Rand)	1					
Residential properties						
Residential properties - vacant land			0.0060	0.0060	0.0064	0.0074
Formal/informal settlements			0.0185	0.0185	0.0197	0.0229
Small holdings			0.0060	0.0060	0.0064	0.0074
Farm properties - used			0.0015	0.0015	0.0016	0.0019
Farm properties - not used			0.0015	0.0015	0.0016	0.0019
Industrial properties			0.0185	0.0185	0.0197	0.0229
Business and commercial properties			0.0185	0.0185	0.0197	0.0229
Communal land - residential			0.0185	0.0185	0.0197	0.0229
Communal land - small holdings						
Communal land - farm property						
Communal land - business and commercial						
Communal land - other						
State-owned properties			0.0185	0.0185	0.0197	0.0229
Municipal properties			0.0185	0.0185	0.0197	0.0229
Public service infrastructure			0.0015	0.0015	0.0016	0.0019
Privately owned towns serviced by the owner						
State trust land						
Restitution and redistribution properties						
Protected areas			0.0060	0.0060	0.0064	0.0074
National monuments properties						
Exemptions, reductions and rebates (Rands)						
Residential properties						
R15 000 threshold rebate			15,000	15,000	15,000	15,000
General residential rebate						
Indigent rebate or exemption						
Pensioners/social grants rebate or exemption						
Temporary relief rebate or exemption						
Bona fide farmers rebate or exemption						
Other rebates or exemptions						
Water tariffs	2					
Domestic						
Basic charge/flat fee (Rands/month)						
Service point - vacant land (Rands/month)						
Water usage - flat rate tariff (c/k)						
Water usage - life line tariff						
Water usage - Block 1 (c/k)		(describe structure) (fill in thresholds)				
Water usage - Block 2 (c/k)		(fill in thresholds)				
Water usage - Block 3 (c/k)		(fill in thresholds)				
Water usage - Block 4 (c/k)		(fill in thresholds)				
Other						
Waste water tariffs	2					
Domestic						
Basic charge/flat fee (Rands/month)						
Service point - vacant land (Rands/month)						
Waste water - flat rate tariff (c/k)						
Volumetric charge - Block 1 (c/k)		(fill in structure)				
Volumetric charge - Block 2 (c/k)		(fill in structure)				
Volumetric charge - Block 3 (c/k)		(fill in structure)				
Volumetric charge - Block 4 (c/k)		(fill in structure)				
Other						
Electricity tariffs	2					
Domestic						
Basic charge/flat fee (Rands/month)						
Service point - vacant land (Rands/month)						
FBE						
Life-line tariff - meter						
Life-line tariff - prepaid						
Flat rate tariff - meter (c/kwh)						
Flat rate tariff - prepaid (c/kwh)						
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)				
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)				
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)				
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)				
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)				
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)				
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)				
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)				
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)				
Other						
Waste management tariffs	2					
Domestic						
Street cleaning charge						
Basic charge/flat fee						
80l bin - once a week						
250l bin - once a week						

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

[illegible]

KZN292 KwaDukuza - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % Incr.	Budget Year +1 2019/20	Budget Year +2 2020/21	
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		3,594.00	3,378.36	3,581.40	3,869.04	3,869.04	3,869.04	8.0%	4,429.99	4,695.79	
Electricity: Basic levy		34.37	38.68	41.63	41.63	41.63	41.63	6.8%	47.15	49.97	
Electricity: Consumption		1,300.00	1,481.00	1,594.00	1,594.00	1,594.00	1,594.00	6.8%	1,805.18	1,913.49	
Water: Basic levy											
Water: Consumption											
Sanitation		135.00	144.40	153.07	165.35	165.35	165.35	8.0%	192.86	208.28	
Refuse removal											
Other											
sub-total		5,063.37	5,042.44	5,370.10	5,670.02	5,670.02	5,670.02	7.7%	6,475.18	6,867.54	
VAT on Services											
Total large household bill: % increase/-decrease		5,063.37	5,042.44 (0.4%)	5,370.10 6.5%	5,670.02 5.6%	-	5,670.02 -	7.7%	6,475.18 6.1%	6,867.54 6.1%	
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		2,396.00	2,252.24	2,387.60	2,579.36	2,579.36	2,579.36	8.0%	2,953.33	3,130.53	
Electricity: Basic levy		34.37	38.68	41.63	41.63	41.63	41.63	6.8%	47.14	49.97	
Electricity: Consumption		680.00	740.50	797.00	797.00	797.00	797.00	6.8%	902.59	956.75	
Water: Basic levy											
Water: Consumption											
Sanitation		135.00	144.40	153.07	165.35	165.35	165.35	8.0%	192.86	208.28	
Refuse removal											
Other											
sub-total		3,225.37	3,175.82	3,379.30	3,583.34	3,583.34	3,583.34	7.7%	4,095.91	4,345.53	
VAT on Services											
Total small household bill: % increase/-decrease		3,225.37	3,175.82 (1.5%)	3,379.30 6.4%	3,583.34 6.0%	-	3,583.34 -	7.7%	4,095.91 6.1%	4,345.53 6.1%	
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		1,198.00	1,126.12	1,193.80	1,289.68	1,289.68	1,289.68	8.0%	1,476.86	1,565.26	
Electricity: Basic levy		279.00	311.92	332.55	338.76	338.76	338.76	6.8%	383.65	406.67	
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		1,477.00	1,438.04	1,526.35	1,628.44	1,628.44	1,628.44	7.8%	1,860.32	1,971.93	
VAT on Services											
Total small household bill: % increase/-decrease		1,477.00	1,438.04 (2.6%)	1,526.35 6.1%	1,628.44 6.7%	-	1,628.44 -	7.8%	1,860.32 6.0%	1,971.93 6.0%	

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN292 KwaDukuza - Supporting Table SA15 Investment particulars by type

Investment type	Ref	R thousand						Parent municipality	
		2014/15	2015/16	2016/17	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	2018/19
2018/19 Medium Term Revenue & Expenditure Framework		Audited Outcome	Audited Outcome	Audited Outcome					Budget Year 2018/19
									Budget Year +1
									Budget Year +2
Municipality sub-total	1	379,951	293,032	121,116	263,524	141,091	141,091	141,091	141,091
		309	344	345	362	369	369	369	369
Entitles									
Consolidated total:		380,259	293,376	121,461	263,886	141,461	141,461	141,461	141,461
		-	-	-	-	-	-	-	-
References									

1. Total investments must reconcile to Budgeted Financial Position (current call investment deposits plus 'non-current' investments)

ICZN292 Kwadukuza - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality	1	Yrs/Months	12 MONTHS	FIXED	NO	0.0654	NO	NO	365 DAYS	14,327	4,988	1,182	-	15,509
			DAILY	LIQUIDITY PLUS	NO	0.064	NO	NO	DAILY	85,550	2,177	4,988	-	64,988
Parent municipality	1	Yrs/Months	DAILY	LIQUIDITY PLUS	NO	0.0645	NO	NO	DAILY	2,228	144	-	-	2,371
			VARIBLE	MONEY MARKET	NO	0.054	NO	NO	DAILY	294	16	-	-	309
Parent municipality	1	Yrs/Months	DAILY	MONEY MARKET	NO	0.054	NO	NO	DAILY	15,584	842	-	-	16,426
			FIXED	CALL ACCOUNT	NO	0.054	NO	NO	DAILY	8,052	403	-	-	8,454
Parent municipality	1	Yrs/Months	MONTHLY	LIQUIDITY PLUS	NO	0.0645	NO	NO	DAILY	3,521	227	-	-	3,748
			FIXED	LIQUIDITY PLUS	NO	0.064	NO	NO	DAILY	240	15	-	-	256
Parent municipality	1	Yrs/Months	MONTHLY	LIQUIDITY PLUS	NO	0.064	NO	NO	DAILY	210	13	-	-	223
			FIXED	LIQUIDITY PLUS	NO	0.064	NO	NO	DAILY	696	45	-	-	741
Parent municipality	1	Yrs/Months	MONTHLY	LIQUIDITY PLUS	NO	0.0805	NO	NO	DAILY	21,081	1,897	-	-	22,778
			FIXED	LIQUIDITY PLUS	NO	0.0796	NO	NO	365 DAYS	16,287	1,438	-	-	17,725
Parent municipality	1	Yrs/Months	12 MONTHS	LIQUIDITY PLUS	NO	0.0645	NO	NO	365 DAYS	25,342	2,017	-	-	27,359
			FIXED	LIQUIDITY PLUS	NO	0.065	NO	NO	365 DAYS	2,646	171	-	-	2,817
Parent municipality	1	Yrs/Months	12 MONTHS	LIQUIDITY PLUS	NO	0.0645	NO	NO	DAILY	11,144	724	-	-	11,868
			FIXED	LIQUIDITY PLUS	NO	0.0645	NO	NO	DAILY	5,443	351	-	-	5,794
Parent municipality	1	Yrs/Months	12 MONTHS	LIQUIDITY PLUS	NO	0.0663	NO	NO	DAILY	12,035	1,038	-	-	13,073
			FIXED	LIQUIDITY PLUS	NO	0.0645	NO	NO	DAILY	5,242	338	-	-	5,580
Parent municipality	1	Yrs/Months	1 MONTH	COLLATERAL SECURITY	NO	0.0455	NO	NO	DAILY	107	5	-	-	112
			COLLATERAL SECURITY	NO	0.0455	NO	NO	DAILY	188	9	-	-	197	
Municipality sub-total										365,065			257,435	
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST														
Name of institution & Investment ID			ABSA BANK 2073166734											
Investments by Maturity			ABSA LIQUIDITY PLUS 1 93180000892											
Name of institution & Investment ID			ABSA LIQUIDITY PLUS 2 9330096057											
Investments by Maturity			ABSA ELECTRICITY ACC 9330462759											
Name of institution & Investment ID			FNB ELECTRICITY RESERVE 62288308672											
Investments by Maturity			FNB ELECTRICITY ACC 62288308147											
Name of institution & Investment ID			FNB BANK 62363519251											
Investments by Maturity			NEDBANK 31337173-9975											
Name of institution & Investment ID			ABSA KDM HOUSING PROJECT 9321689635											
Investments by Maturity			ABSA KDM GROWTHVILLE PRIORITY 9321890113											
Name of institution & Investment ID			ABSA KDM DUBE VILLAGE 9321890676											
Investments by Maturity			ABSA KDM SHAYAMAOYA											
Name of institution & Investment ID			ABSA KDM STEVE BIKO											
Investments by Maturity			FNB 71186421337											
Name of institution & Investment ID			NEDBANK 31337173-9969											
Investments by Maturity			INVESTEC 1100-482665-456											
Name of institution & Investment ID			ABSA IFA GRANT INV 9323556707											
Investments by Maturity			ABSA IFA BEACH NODE 9326885911											
Name of institution & Investment ID			STANDARD BANK BALBITO JUNCTION 058755442-085											
Investments by Maturity			ABSA KDM BALBITO JUNCTION 9332522727											
Name of institution & Investment ID			NEDBANK 999619832841											
Investments by Maturity			NEDBANK 999719832841											
Name of institution & Investment ID			Municipality sub-total											
Investments by Maturity			Entities											
Name of institution & Investment ID			Entities sub-total											
TOTAL INVESTMENTS AND INTEREST														

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If variable is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

KZN292 KwaDukuza - Supporting Table SA17 Borrowing

Borrowing - Categorised by type		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality											
Annuity and Bullet Loans											
Long-Term Loans (non-annuity)											
Local registered stock		212,368	240,238	230,258	230,807	220,312	225,935		289,768	309,431	293,663
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Municipality sub-total	1	212,368	240,238	230,258	230,807	220,312	225,935		289,768	309,431	293,663
Entities											
Annuity and Bullet Loans											
Long-Term Loans (non-annuity)											
Local registered stock											
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Entities sub-total	1	-	-	-	-	-	-	-	-	-	-
Total Borrowing	1	212,368	240,238	230,258	230,807	220,312	225,935		289,768	309,431	293,663

Unspent Borrowing - Categorized by type

Parent municipality													
Long-Term Loans (annuity/reducing balance)													
Long-Term Loans (non-annuity)													
Local registered stock													
Instalment Credit													
Financial Leases													
PPP liabilities													
Finance Granted By Cap Equipment Supplier													
Marketable Bonds													
Non-Marketable Bonds													
Bankers Acceptances													
Financial derivatives													
Other Securities													
Municipality sub-total	1	-	-	-				-	-	-	-	-	-
Entities													
Long-Term Loans (annuity/reducing balance)													
Long-Term Loans (non-annuity)													
Local registered stock													
Instalment Credit													
Financial Leases													
PPP liabilities													
Finance Granted By Cap Equipment Supplier													
Marketable Bonds													
Non-Marketable Bonds													
Bankers Acceptances													
Financial derivatives													
Other Securities													
Entities sub-total	1	-	-	-				-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-				-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)
check borrowing balance

KZN292 KwaDukuza - Supporting Table SA18 Transfers and grant receipts

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:											
1, 2											
Operating Transfers and Grants											
National Government:											
	Local Government Equitable Share		104,956	115,557	119,655	137,534	135,911	135,911	153,749	170,021	192,945
	Municipal Systems Improvement		79,677	105,352	116,642	131,541	131,541	131,541	147,876	165,637	185,670
	Finance Management		934	450	-	-	-	-	-	-	2,750
	EPWP Incentive		1,700	1,400	1,725	1,800	1,800	1,800	1,800	1,800	1,800
	MIG Funded PMU Costs		1,248	1,418	1,288	1,565	1,565	1,565	1,540	-	-
	MIG Transfer To Ilembe		1,397	836	-	2,628	1,005	1,005	2,533	2,584	2,725
			20,000	6,100	-	-	-	-	-	-	-
Provincial Government:											
	Sport and Recreation		9,557	7,671	7,628	10,918	29,141	29,141	12,918	12,346	13,561
	Provincialisation of Libraries		-	-	-	-	183	183	-	-	-
	Museum Subsidy		2,800	2,894	2,929	3,045	3,045	3,045	5,028	5,279	5,543
	Community Library Service Grant		151	166	175	183	183	183	192	202	214
	Municipal Assistance Programme		252	510	537	564	1,075	1,075	591	633	678
	Housing Accreditation		-	-	-	-	284	284	-	-	-
	Maintenance Grant-Sport Facilities		6,354	4,101	3,987	7,126	24,370	24,370	6,049	6,232	7,126
	Spatial Development Framework Support		-	-	-	-	-	-	58	-	-
			-	-	-	-	-	-	1,000	-	-
District Municipality:											
	Ilembe Shared Services		346	-	-	-	-	-	-	-	-
			346	-	-	-	-	-	-	-	-
Other grant providers:											
	<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants											
5			114,859	123,228	127,283	148,452	165,052	165,052	166,667	182,367	206,506
Capital Transfers and Grants											
National Government:											
	Municipal Infrastructure Grant (MIG)		30,129	75,827	87,020	59,934	70,498	79,648	63,052	65,100	66,776
	Neighbourhood Development Partnership		26,544	50,047	61,330	49,934	52,407	61,557	48,132	49,100	51,776
	Electricity Demand Side Management Grant		3,685	7,000	15,690	-	-	-	-	-	-
	Integrated National Electrification Programme		-	-	-	-	-	-	5,000	6,000	6,000
	Municipal Systems Improvement		-	18,000	10,000	10,000	18,091	18,091	9,920	10,000	9,000
	Finance Management		-	480	-	-	-	-	-	-	-
			-	300	-	-	-	-	-	-	-
Provincial Government:											
	Corridor Funding		8,000	1,205	-	-	191	191	-	-	-
	Rehab Of Kwadukuza Museum		5,000	-	-	-	-	-	-	-	-
	Small Town Rehabilitation		-	-	-	-	-	-	-	-	-
	Housing Accreditation		3,000	-	-	-	-	-	-	-	-
	Beach Rehab Grant		-	205	-	-	-	-	-	-	-
	Museum Subsidy		-	1,000	-	-	191	191	-	-	-
			-	-	-	-	-	-	-	-	-
District Municipality:											
	Ilembe Shared Services		-	-	-	-	-	-	-	-	-
Other grant providers:											
	IFA GRANT-Sports Facility		4,500	-	20,033	25,711	25,711	25,711	8,202	-	-
	Ballito Junction Road		4,500	-	-	4,289	4,289	4,289	2,202	-	-
	Beach Node Development(IFA-Hulets)		-	-	10,033	12,050	12,050	12,050	6,000	-	-
			-	-	10,000	9,371	9,371	9,371	-	-	-
Total Capital Transfers and Grants											
5			42,629	77,032	107,053	85,645	96,401	105,551	71,253	65,100	66,776
TOTAL RECEIPTS OF TRANSFERS & GRANTS											
			157,488	200,260	234,337	234,097	261,452	270,602	237,921	247,467	273,282

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN292 KwaDukuza - Supporting Table SA19 Expenditure on transfers and grant programme

R thousand	Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework							
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21					
EXPENDITURE:																
Operating expenditure of Transfers and Grants																
National Government:	Local Government Equitable Share	113,895	113,895	115,557	119,655	137,534	135,911	135,911	153,749	170,021	192,945					
	Municipal Systems Improvement	87,677	87,677	105,352	116,642	131,541	131,541	131,541	147,876	166,637	185,670					
	Finance Management	992	992	450	-	-	-	-	-	-	2,750					
	EPWP Incentive	1,700	1,700	1,400	1,725	1,800	1,800	1,800	1,800	1,800	1,800					
	MIG Funded PMU Costs	1,377	1,377	1,418	1,288	1,565	1,565	1,565	1,540	-	-					
	MIG Transfer To Ilembe	1,397	1,397	836	-	2,628	1,005	1,005	2,533	2,584	2,725					
		20,752	20,752	6,100	-	-	-	-	-	-	-					
	Provincial Government:	5,026	5,026	5,922	8,302	10,918	29,141	29,141	12,918	12,346	13,561					
	Sport and Recreation	15	15	-	-	-	183	183	-	-	-					
	Provincialisation of Libraries	2,800	2,800	2,894	2,929	3,045	3,045	3,045	5,028	5,279	5,543					
	Thusong Centre	10	10	-	-	-	-	-	-	-	-					
	Museum Subsidy	151	151	166	175	183	183	183	192	202	214					
	Community Library Service Grant	257	257	270	367	564	1,075	1,075	591	633	678					
	Enthembeni/Charlotdale Percent	146	146	-	118	-	-	-	-	-	-					
	MPCC	69	69	-	-	-	-	-	-	-	-					
	Housing Accreditation	1,546	1,546	2,053	4,713	7,126	24,370	24,370	6,049	6,232	7,126					
	Municipal Assistance Programme	-	-	539	-	-	284	284	-	-	-					
	Property Rates Implementation	32	32	-	-	-	-	-	58	-	-					
	Maintenance Grant-Sport Facilities	-	-	-	-	-	-	-	1,000	-	-					
	Spatial Development Framework Support	-	-	-	-	-	-	-	-	-	-					
District Municipality:																
Ilembe Shared Services	823	823	334	334	-	-	-	-	-	-						
Other grant providers:																
[insert description]																
Total operating expenditure of Transfers and Grants:			119,744	121,813	127,957	148,452	165,052	165,052	166,667	182,367	206,506					
Capital expenditure of Transfers and Grants																
National Government:	National Government:	59,352	59,352	79,855	78,929	59,934	70,498	79,648	63,052	65,100	66,776					
	Municipal Infrastructure Grant (MIG)	50,986	50,986	54,075	61,330	49,934	52,407	61,557	48,132	49,100	51,776					
	Neighbourhood Development Partnership	8,179	8,179	7,000	15,680	-	-	-	-	-	-					
	Electricity Demand Side Management Grant	-	-	-	-	-	-	-	5,000	6,000	6,000					
	Integrated National Electrification Programme	187	187	18,000	1,909	10,000	18,091	18,091	9,920	10,000	9,000					
	Municipal Systems Improvement	-	-	480	-	-	-	-	-	-	-					
		-	-	300	-	-	-	-	-	-	-					
	Provincial Government:	10,143	10,143	7,188	831	-	191	191	-	-	-					
	Corridor Funding	6,937	6,937	3,626	-	-	-	-	-	-	-					
	Small Town Rehabilitation Grant	-	-	3,000	-	-	-	-	-	-	-					
	Housing Accreditation	10	10	205	-	-	-	-	-	-	-					
	Disaster Rough Seas	3,196	3,196	-	-	-	-	-	-	-	-					
	Beach Rehabilitation	-	-	164	645	-	191	191	-	-	-					
	Museum Subsidy	-	-	193	186	-	-	-	-	-	-					
	District Municipality:	-	-	-	-	-	-	-	-	-	-					
	Ilembe Shared Services	-	-	-	-	-	-	-	-	-	-					
	Other grant providers:															
	IFA GRANT-Sports Facility	4,500	4,500	-	4,263	5,017	25,711	25,711	8,202	-	-					
	Ballito Junction Road	4,500	4,500	-	91	-	4,289	4,289	2,202	-	-					
	Beach Node Development(IFA-Hullets)	-	-	-	3,000	5,017	12,050	12,050	6,000	-	-					
	-	-	-	1,172	-	9,371	9,371	-	-	-						
Total capital expenditure of Transfers and Grants			73,995	87,043	84,023	64,951	96,401	105,551	71,253	65,100	66,776					
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			193,738	208,855	211,980	213,403	261,452	270,602	237,921	247,467	273,282					
References																

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN292 KwaDukuza - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

R thousand	Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	National Government:	1,3									
	Balance unspent at beginning of the year		188	-	-	-	-	-			
	Current year receipts		104,956	115,557	119,655	137,534	135,911	135,911	153,749	170,021	192,945
	Conditions met - transferred to revenue										
	Conditions still to be met - transferred to liabilities		105,144	115,557	119,655	137,534	135,911	135,911	153,749	170,021	192,945
	Provincial Government:										
	Balance unspent at beginning of the year		12,626	17,148	18,896	-	18,223	18,223			
	Current year receipts		9,557	7,671	7,628	10,918	10,918	10,918	12,918	12,346	13,561
	Conditions met - transferred to revenue		5,036	5,922	8,302	10,918	29,141	29,141	12,918	12,346	13,561
	Conditions still to be met - transferred to liabilities		17,148	18,896	18,223	-	-	-			
	District Municipality:										
	Balance unspent at beginning of the year		811	334	-	-	-	-			
	Current year receipts		346	-	-	-	-	-			
	Conditions met - transferred to revenue		823	334	-	-	-	-			
	Conditions still to be met - transferred to liabilities		334	-	-	-	-	-			
Other grant providers:	Balance unspent at beginning of the year										
	Current year receipts										
	Conditions met - transferred to revenue										
	Conditions still to be met - transferred to liabilities										
	Total operating transfers and grants revenue		111,002	121,812	127,957	148,452	165,052	165,052	166,567	182,367	206,506
	Total operating transfers and grants - CTBM	2	17,481	18,896	18,223	-	-	-	-	-	-
Capital transfers and grants:	National Government:	1,3									
	Balance unspent at beginning of the year		52,713	14,739	-	-	8,091	8,091			
	Current year receipts		30,129	75,827	87,020	59,934	62,407	71,557	63,052	65,100	66,776
	Conditions met - transferred to revenue		68,103	90,567	78,929	59,934	70,488	79,848	63,052	65,100	66,776
	Conditions still to be met - transferred to liabilities		14,739	-	8,091	-	-	-			
	Provincial Government:										
	Balance unspent at beginning of the year		8,759	7,005	1,022	-	191	191			
	Current year receipts		8,000	1,205	-	-	-	-			
	Conditions met - transferred to revenue		9,754	7,188	831	-	191	191			
	Conditions still to be met - transferred to liabilities		7,005	1,022	191	-	-	-			
	District Municipality:										
	Balance unspent at beginning of the year										
	Current year receipts										
	Conditions met - transferred to revenue										
	Conditions still to be met - transferred to liabilities										
Other grant providers:	Balance unspent at beginning of the year										
	Current year receipts										
	Conditions met - transferred to revenue										
	Conditions still to be met - transferred to liabilities										
	Total capital transfers and grants revenue		82,357	93,373	84,023	85,102	95,858	105,008	71,253	65,100	66,776
	Total capital transfers and grants - CTBM	2	21,744	5,403	28,434	-	-	-	-	-	-
	TOTAL TRANSFERS AND GRANTS REVENUE		193,359	215,186	211,980	233,554	260,909	270,059	237,921	247,467	273,282
	TOTAL TRANSFERS AND GRANTS - CTBM		39,226	24,300	46,657	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(8,742)	(0)	(2,554)	-	18,223	18,223	(0)	(0)
Check capex	4,863	6,330	5,169	25,168	53,085	84,009	(4,840)	-

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities Transfer to Ilembe	1	20,752									
Total Cash Transfers To Municipalities:		20,752	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms Transfer to Ilembe	2										
Total Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State Transfer to Ilembe	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations Transfer to Ilembe											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals Transfer to Ilembe			6,100		750	750	750	750	300	316	334
External Bursary					750	750	750	750	300	316	334
Total Cash Transfers To Groups Of Individuals:		-	6,100	-	750	750	750	750	300	316	334
TOTAL CASH TRANSFERS AND GRANTS	6	20,752	6,100	-	750	750	750	750	300	316	334
Non-Cash Transfers to other municipalities Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms Transfer to Ilembe	2										
Total Non-Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State Transfer to Ilembe	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations Transfer to Ilembe	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals Free Basic Services	5			26,504	14,044						
					26,196						
					2,756						
Total Non-Cash Grants To Groups Of Individuals:		-	-	26,504	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	26,504	45,996	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	20,752	6,100	26,504	45,746	750	750	750	300	316	334

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5. Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Summary of Employee and Councillor remuneration			Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
			1	A	B	C		D	E	F	G	H						
Councillors (Political Office Bearers plus Other)																		
	Basic Salaries and Wages			10,870	11,586	11,701	16,304	16,304	16,304	16,304	15,575	16,416	17,319					
	Pension and UIF Contributions			1,388	1,435	1,459	-	-	-	-	-	-	-					
	Medical Aid Contributions			157	148	46	-	-	-	-	-	-	-					
	Motor Vehicle Allowance			4,026	4,268	4,326	5,402	5,402	5,402	5,402	5,162	5,440	5,740					
	Cellphone Allowance			1,170	1,106	1,294	1,374	1,374	1,374	1,374	2,446	2,578	2,720					
	Housing Allowances			-	-	-	-	-	-	-	-	-	-					
	Other benefits and allowances			-	-	-	-	-	-	-	-	-	-					
	Sub Total - Councillors		4	17,612	18,544	18,826	23,080	23,080	23,080	23,080	23,182	24,434	25,778					
	% increase				5.3%	1.5%	22.6%	-	-	-	0.4%	5.4%	5.5%					
Senior Managers of the Municipality																		
	Basic Salaries and Wages		2	6,787	6,693	8,686	10,007	10,007	10,007	10,007	10,904	11,493	12,125					
	Pension and UIF Contributions			804	1,047	1,114	1,518	1,518	1,518	1,518	1,328	1,400	1,477					
	Medical Aid Contributions			113	-	-	-	-	-	-	-	-	-					
	Overtime			-	-	-	-	-	-	-	-	-	-					
	Performance Bonus			510	923	596	937	937	937	937	1,013	1,068	1,127					
	Motor Vehicle Allowance		3	580	870	1,223	1,148	1,148	1,148	1,148	1,628	1,716	1,810					
	Cellphone Allowance		3	90	96	108	132	132	132	132	135	142	150					
	Housing Allowances		3	-	-	-	-	-	-	-	-	-	-					
	Other benefits and allowances		3	45	315	99	259	259	259	259	257	270	285					
	Payments in lieu of leave			-	-	-	277	277	277	277	-	-	-					
	Long service awards			-	-	-	-	-	-	-	-	-	-					
	Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-	-					
	Sub Total - Senior Managers of Municipality		4	8,928	9,944	11,826	14,277	14,277	14,277	14,277	15,265	16,089	16,974					
	% increase				11.4%	18.9%	20.7%	-	-	-	6.9%	5.4%	5.5%					
Other Municipal Staff																		
	Basic Salaries and Wages		3	133,831	149,106	166,173	199,725	192,840	192,840	192,840	218,595	230,399	243,071					
	Pension and UIF Contributions			30,685	29,409	31,425	41,658	37,020	37,020	37,020	42,292	44,576	47,028					
	Medical Aid Contributions			13,510	15,782	18,811	22,867	21,155	21,155	21,155	22,722	23,949	25,266					
	Overtime			34,780	41,065	48,065	28,513	36,894	36,894	36,894	32,127	33,862	35,725					
	Performance Bonus			-	-	-	-	-	-	-	-	-	-					
	Motor Vehicle Allowance		3	9,087	9,966	11,687	16,391	13,773	13,773	13,773	14,678	15,471	16,321					
	Cellphone Allowance		3	657	857	918	1,334	1,099	1,099	1,099	1,310	1,381	1,457					
	Housing Allowances		3	557	753	774	905	933	933	933	686	723	763					
	Other benefits and allowances		3	5,222	8,311	11,092	24,262	21,290	21,290	21,290	19,633	20,694	21,832					
	Payments in lieu of leave			14,137	17,604	19,694	9,388	5,546	5,546	5,546	9,273	9,774	10,312					
	Long service awards			-	-	-	-	-	-	-	-	-	-					
	Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-	-					
	Sub Total - Other Municipal Staff		4	242,476	272,863	308,638	345,044	330,550	330,550	330,550	361,318	380,829	401,775					
	% increase				12.5%	13.1%	11.8%	(4.2%)	-	-	9.3%	5.4%	5.5%					
Total Parent Municipality																		
				269,016	307,352	339,290	382,402	367,907	367,907	367,907	399,765	421,353	444,527					
					12.0%	12.6%	12.7%	(3.8%)	-	-	8.7%	5.4%	5.5%					
Board Members of Entities																		
	Basic Salaries and Wages		3	-	-	-	-	-	-	-	-	-	-					
	Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	-					
	Medical Aid Contributions			-	-	-	-	-	-	-	-	-	-					
	Overtime			-	-	-	-	-	-	-	-	-	-					
	Performance Bonus			-	-	-	-	-	-	-	-	-	-					
	Motor Vehicle Allowance		3	-	-	-	-	-	-	-	-	-	-					
	Cellphone Allowance		3	-	-	-	-	-	-	-	-	-	-					
	Housing Allowances		3	-	-	-	-	-	-	-	-	-	-					
	Other benefits and allowances		3	-	-	-	-	-	-	-	-	-	-					
	Board Fees			-	-	-	-	-	-	-	-	-	-					
	Payments in lieu of leave			-	-	-	-	-	-	-	-	-	-					
	Long service awards			-	-	-	-	-	-	-	-	-	-					
	Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-	-					
	Sub Total - Board Members of Entities		4	-	-	-	-	-	-	-	-	-	-					
	% increase				-	-	-	-	-	-	-	-	-					

References

1. Include 'Loans and advances'

7. Correct as at 30 June

Column Definitions:

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

KZN292 KwaDukuza - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.		Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum					1.				2.
Councillors		3							
Speaker		4		525,598		218,447			744,045
Chief Whip				492,750		207,498			700,248
Executive Mayor				656,999		262,248			919,247
Deputy Executive Mayor				525,598		218,447			744,045
Executive Committee				3,449,248		417,710			3,866,958
Total for all other councillors				9,924,593		6,283,268			16,207,861
Total Councillors		8	-	15,574,786	-	7,607,618			23,182,404
Senior Managers of the Municipality		5							
Municipal Manager (MM)				1,375,235	249,631	281,530			1,906,397
Chief Finance Officer				1,012,262	211,097	619,068			1,842,427
<i>List of each official with packages >= senior manager</i>									
Chief Operations Officer				909,868	219,505	291,063			1,420,436
Executive Director : Corporate Services				1,292,721	2,020	250,494			1,545,235
Executive Director : EDP				1,095,289	255,002	219,646			1,569,937
Executive Director : Community Safety				1,267,281	2,020	276,953			1,546,254
Executive Director : Community Services				1,020,068	185,683	330,145			1,535,896
Executive Director : Civil Engineering & Human Settlements				1,095,535	199,271	246,555			1,541,361
Executive Director : Electrical Engineering				662,610	2,020	278,841			943,471
Executive Director : Youth				1,173,299	2,020	238,367			1,413,686
Total Senior Managers of the Municipality		8,10	-	10,904,169	1,328,269	3,032,662	-		15,265,100
A Heading for Each Entity		6,7							
List each member of board by designation									
Total for municipal entities		8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		10	-	26,478,955	1,328,269	10,640,280	-		38,447,504

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

Summary of Personnel Numbers		2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	1,2	57	12	57	57	-	57	57	-	57
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	9	5	4	11	8	1	11	10	1
Other Managers	7									
Professionals		194	123	30	123	122	1	123	122	1
Finance		24	24		21	21	-	21	21	-
Spatial/town planning		15	15	-	23	23	-	23	23	-
Information Technology		2	2	-	2	2	-	2	2	-
Roads		5	5	-	6	6	-	6	6	-
Electricity		9	9	-	4	3	1	4	3	1
Water										
Sanitation										
Refuse		3	3	-	3	3	-	3	3	-
Other		136	65	30	64	64	-	64	64	-
Technicians		560	547	103	113	106	7	113	106	7
Finance		27	22	5	-	-	-	-	-	-
Spatial/town planning		5	5		67	60	7	67	60	7
Information Technology		4	2	2	1	1	-	1	1	-
Roads		39	33	11	16	16	-	16	16	-
Electricity		-	-		29	29	-	29	29	-
Water										
Sanitation										
Refuse										
Other		485	485	85	544	521	23	544	521	23
Clerks (Clerical and administrative)		164	99	16						
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations		126	85	41	2	2	-	2	2	-
TOTAL PERSONNEL NUMBERS	9	1,110	871	251	1,331	1,118	211	1,331	1,120	211
% increase					19.9%	28.4%	(15.9%)	-	0.2%	-
Total municipal employees headcount	6, 10				1,331	1,118	211	1,331	1,120	211
Finance personnel headcount	8, 10				89	80	9	89	89	-
Human Resources personnel headcount	8, 10				15	14	1	15	15	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

KZN292 KwaDuKuza - Supporting Table SA25 Budgeted monthly revenue and expenditure

Ref	Description	Revenue By Source	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework	
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20
		Property rates	39,163	39,163	39,163	39,163	39,163	39,163	39,163	39,163	39,163	39,163	39,163	39,163	430,791	454,054
		Service charges - electricity revenue	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	62,594	751,134	791,695
		Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Service charges - refuse revenue	4,482	4,482	4,482	4,482	4,482	4,482	4,482	4,482	4,482	4,482	4,482	4,509	53,807	56,713
		Service charges - other	97	97	97	97	97	97	97	97	97	97	97	97	1,223	1,291
		Rental of facilities and equipment	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,005	24,247
		Interest earned - external investments	600	600	600	600	600	600	600	600	600	600	600	600	7,200	7,589
		Dividends received	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	47,019	49,558
		Fines, penalties and forfeits	17	17	17	17	17	17	17	17	17	17	17	17	205	216
		Licences and permits	807	807	807	807	807	807	807	807	807	807	807	807	9,688	10,211
		Agency services	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	166,667	182,267
		Transfers and subsidies	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	34,836	36,717
		Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type	Total Revenue (excluding capital transfers and contribution)	Employee related costs	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	30,492	376,583	396,918
		Remuneration of councillors	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	23,182	24,434
		Debt impairment	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,529	47,988
		Depreciation & asset impairment	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	89,590	94,517
		Finance charges	770	770	770	770	770	770	770	770	770	770	770	770	23,799	24,881
		Bulk purchases	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	53,650	633,019	667,202
		Other materials	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,397	38,437	40,613
		Contracted services	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	12,182	16,758	158,760	167,640
		Transfers and subsidies	25	25	25	25	25	25	25	25	25	25	25	25	300	316
		Other expenditure	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	13,861	148,170	160,129
		Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Expenditure	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	128,059	1,524,768	1,614,590
Surplus/(Deficit)	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	63,052	65,100
		Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments)	683	683	683	683	683	683	683	683	683	683	683	683	8,202	-
		Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Enterprises, Public Corporations, Higher Educational	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Agencies, Households, Non-profit Institutions, Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		allocations) (National / Provincial Departments)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	63,052	65,100
		Transfers and subsidies - capital (in-kind - all)	683	683	683	683	683	683	683	683	683	683	683	683	8,202	-
		Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Enterprises, Public Corporations, Higher Educational	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Agencies, Households, Non-profit Institutions, Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	Taxation	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619	67,619
		Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN292 Kwadukuzi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ret	Budget Year 2018/19												Revenue - Functional	R thousand
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +2 2020/21
Governance and administration	12,072	51,235	51,235	51,235	51,235	51,235	51,235	51,235	51,235	51,235	51,235	51,235	51,235	575,659	616,433
		7,716	7,716	7,716	7,716	7,716	7,716	7,716	7,716	7,716	7,716	7,716	7,716	92,594	107,369
Executive and council	4,356	43,519	43,519	43,519	43,519	43,519	43,519	43,519	43,519	43,519	43,519	43,519	43,519	483,065	509,053
		4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	4,356	57,659	61,433
Finance and administration	3,362	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	15,344	12,737
		1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	18,381	16,992
Community and social services	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	40,402	36,622
		4	4	4	4	4	4	4	4	4	4	4	4	47	50
Health	552	552	552	552	552	552	552	552	552	552	552	552	552	6,629	6,844
		8,896	8,896	8,896	8,896	8,896	8,896	8,896	8,896	8,896	8,896	8,896	8,896	107,751	106,277
Economic and environmental services	930	930	930	930	930	930	930	930	930	930	930	930	930	12,162	11,765
		7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	95,589	94,512
Road transport	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	72,744	872,955	920,368
		66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	801,800	845,372
Trading services	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	71,154	74,597
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	79,121	1,579,690	1,784,277
		267,824	267,824	267,824	267,824	267,824	267,824	267,824	267,824	267,824	267,824	267,824	267,824	1,035	1,035
Finance and administration	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	11,035	14,941	14,941
		12,484	12,484	12,484	12,484	12,484	12,484	12,484	12,484	12,484	12,484	12,484	12,484	15,374	160,941
Internal audit	373	373	373	373	373	373	373	373	373	373	373	373	373	585	4,945
		14,941	14,941	14,941	14,941	14,941	14,941	14,941	14,941	14,941	14,941	14,941	14,941	182,671	192,535
Community and social services	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	4,585	43,485
		7,294	7,294	7,294	7,294	7,294	7,294	7,294	7,294	7,294	7,294	7,294	7,294	88,587	93,371
Public safety	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	33,285	35,082
		1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	19,542	20,597
Health	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	19,887	23,590	254,124
		4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	6,723	62,987
Planning and development	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	14,839	16,429	188,768
		227	227	227	227	227	227	227	227	227	227	227	227	439	3,097
Environmental protection	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	70,391	849,410	898,580
		64,254	64,254	64,254	64,254	64,254	64,254	64,254	64,254	64,254	64,254	64,254	64,254	775,352	820,523
Energy sources	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	74,058	78,057
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	82,350	1,613,791	1,716,658
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	1,524,768	1,613,791
		126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	126,974	1,524,768	1,613,791
Surplus/(Deficit) before assoc.	(29,899)	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,899
		9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	9,263	71,998	65,899
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
References		1. Surplus (Deficit) must reconcile with Budgeted Financial Performance													

[illegible]

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Description	R thousands	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1		Governance and administration	-	-	700	1,250	1,360	-	-	850	700	-	17,850	23,460	1,970	950
			Executive and council	-	-	700	1,250	1,360	-	-	850	700	-	17,850	23,460	1,970	950
			Finance and administration	-	-	700	1,250	1,360	-	-	850	700	-	17,850	23,460	1,970	950
			Internal audit	-	-	700	1,250	1,360	-	-	850	700	-	17,850	23,460	1,970	950
			Community and public safety	3,168	5,068	2,500	3,770	4,805	2,972	3,130	3,700	2,050	13,161	50,394	34,080	21,200	-
			Community and social services	3,168	3,768	1,950	2,365	2,220	2,350	980	1,800	-	5,072	27,323	9,800	2,500	13,500
			Sport and recreation	-	650	600	1,120	1,640	552	720	900	2,050	8,090	17,971	16,580	13,500	-
			Public safety	-	50	200	200	150	552	500	1,150	-	-	16,580	200	200	-
			Housing	-	600	550	500	650	-	-	1,000	-	-	4,500	7,500	5,000	-
			Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Economic and environmental services	-	50	2,500	3,730	6,645	4,561	10,870	9,410	15,070	12,321	40,313	116,485	141,550	99,826
			Planning and development	-	-	-	-	325	-	200	475	580	-	1,580	800	750	-
			Road transport	-	50	2,500	3,730	6,320	4,561	10,870	9,210	14,490	12,321	40,313	140,750	99,076	-
			Environmental protection	-	-	-	-	325	-	200	475	580	-	1,580	800	750	-
			Trading services	500	3,800	7,089	7,597	5,200	7,177	11,730	14,254	22,577	42,700	154,423	95,663	15,000	-
			Energy sources	500	3,800	7,039	7,347	5,000	7,177	11,730	14,254	21,577	40,858	150,081	92,413	15,000	-
			Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other	-	-	50	250	200	-	-	-	1,000	1,842	4,342	3,250	-	-
Total Capital Expenditure - Functional	2			3,668	8,918	12,789	16,347	18,010	14,709	25,600	27,734	36,948	114,025	344,762	273,263	136,976	-
Funded by:			National Government	-	-	500	2,400	4,150	2,311	7,970	7,710	12,348	8,877	63,052	65,100	66,776	-
			Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other transfers and grants	-	650	300	650	400	202	-	2,000	2,000	4,840	13,041	-	-	-
			Transfers recognised - capital	-	650	800	3,050	4,550	2,512	7,970	9,710	12,348	13,716	76,093	65,100	66,776	-
			Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Borrowing	-	1,800	2,000	2,000	2,000	4,000	8,000	9,000	11,000	12,000	12,386	-	-	-
			Internally generated funds	3,668	6,468	9,989	11,297	11,460	8,197	9,630	9,024	8,055	11,600	191,483	168,163	70,200	-
Total Capital Funding				3,668	8,918	12,789	16,347	18,010	14,709	25,600	27,734	36,948	114,025	344,762	273,263	136,976	-

check

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

check

KZN292 Kwadukuzi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2018/19												Medium Term Revenue and Expenditure Framework	
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20
CASH RECEIPTS BY SOURCE	Property rates	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	36,030	27,414	387,712	406,648
	Service charges - electricity revenue	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	56,335	676,020	712,525
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	48,427	48,206
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	97	97	97	97	97	97	97	97	97	97	97	97	1,161	1,223
	Interest earned - external investments	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,005	24,247
	Interest earned - outstanding debtors	390	390	390	390	390	390	390	390	390	390	390	390	4,580	4,553
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	19,019	35,778
	Licences and permits	17	17	17	17	17	17	17	17	17	17	17	17	205	216
	Agency services	807	807	807	807	807	807	807	807	807	807	807	807	9,668	10,211
	Transfer receipts - operational	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	166,667	182,367
	Other revenue	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	19,836	21,717
Cash Receipts by Source		80,635	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	109,132	1,356,420	1,544,223
OTHER CASH FLOWS BY SOURCE	Transfer receipts - capital	25,000	-	-	-	-	15,000	-	-	23,052	-	-	13,041	76,093	65,100
	Transfers and subsidies - capital (municipal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	allocations (National / Provincial Departmental)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Agencies, Households, Non-profit Institutions,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	60,000	-	-	-	-	-	-	-	-	-	-	-	77,186	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decreases (increases) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decreases (increases) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments	13,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	24,500	102,500	148,000
	40,000	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-
	128,000	163	-	-	-	-	-	-	-	-	-	-	-	-	-
	(30,000)	1,696,057	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,614,753	1,696,057	1,696,057
Total Cash Receipts by Source		93,635	148,165	148,165	148,165	148,165	148,165	148,165	148,165	148,165	148,165	148,165	166,414	1,696,057	1,696,057
CASH PAYMENTS BY TYPE	Employers related costs	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	31,382	376,563	396,918
	Remuneration of councillors	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	23,786	27,799
	Bulk purchases - Electricity	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	52,752	633,019	667,202
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	38,437	40,513
	Contracted services	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	12,563	150,760	158,901
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants - other	25	25	25	25	25	25	25	25	25	25	25	25	300	316
	Other expenditure	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	7,446	97,933	119,053
Cash Payments by Type		111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	111,285	119,871	1,344,002	1,435,138
Other Cash Flows/Payments by Type	Capital assets	3,668	8,918	12,789	16,347	14,709	25,600	27,734	26,395	39,617	36,948	114,025	344,762	273,263	136,976
	Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		114,953	120,203	124,074	127,632	133,327	139,885	139,019	137,680	150,902	148,232	240,900	1,703,100	1,724,169	1,668,507
NET INCREASE/(DECREASE) IN CASH HELD		(21,317)	27,963	23,091	(4,467)	(10,162)	1,280	(15,853)	(15,853)	(15,853)	(15,853)	(15,853)	(15,853)	(15,853)	(15,853)
Cash/cash equivalents at the month/year end:		280,013	256,658	345,750	341,283	336,153	324,992	310,419	310,419	310,419	310,419	291,219	266,152	280,013	163,554
Cash/cash equivalents at the month/year begn:		298,696	286,658	345,750	341,283	336,153	324,992	310,419	310,419	310,419	310,419	291,219	266,152	280,013	163,554

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because lining differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRCF it is now directly linked to A7.

[illegible]

KZN292 KwaDukuza - Supporting Table SA32 List of external mechanisms

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External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.		Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
		Number				
Dolphin Coast Waste Management Mr Price Pro Sharks Board Pro secure Security and G4S Security ZAMA ZAMA ENGINEERING MANUFACT				Refuse Removal TOURISM Sharks Control Security Services Refuse Bags		41,468 4,495 3,968 18,702 3,370

References

1. Total agreement period from commencement until end
2. Annual value

[illegible]

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 m - all contracts with an annual cost greater than R5 million

N292 KwaDukuza - Supporting Table SA34a Capital expenditure on new assets by asset class																
Description	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
housand	1															
Capital expenditure on new assets by Asset Class/Sub-class																
Infrastructure		187,483		225,109		137,334		70,982		64,114		22,571		188,065		61,150
Roads Infrastructure		104,821		161,999		110,735		25,582		26,262		10,445		58,590		46,150
Roads		96,458		158,739		106,357		17,762		17,357		6,870		46,761		39,400
Road Structures						2,101		1,800		1,800		1,800		4,500		6,500
Road Furniture		8,294		3,261		2,277		6,020		7,105		1,775		7,329		250
Capital Spares		69		-		-		-		-		-		1,250		-
Storm water Infrastructure		-		-		-		-		-		-		1,250		-
Drainage Collection		-		-		-		-		-		-		-		-
Storm water Conveyance		-		-		-		-		-		-		-		-
Attenuation		-		-		-		-		-		-		-		-
Electrical Infrastructure		81,320		62,228		26,422		45,030		37,416		11,691		124,625		15,000
Power Plants		-		-		-		-		-		-		-		-
HV Substations		-		-		-		-		-		-		-		-
HV Switching Station		-		-		-		-		-		-		-		-
HV Transmission Conductors		-		-		-		-		-		-		-		-
MV Substations		-		-		-		-		-		-		-		-
MV Switching Stations		-		-		-		-		-		-		-		-
MV Networks		-		-		-		-		-		-		-		-
LV Networks		81,320		62,228		26,422		16,580		18,901		3,385		27,386		15,000
Capital Spares		-		-		-		-		-		-		-		-
Water Supply Infrastructure		-		-		-		-		-		-		-		-
Dams and Weirs		-		-		-		-		-		-		-		-
Boreholes		-		-		-		-		-		-		-		-
Reservoirs		-		-		-		-		-		-		-		-
Pump Stations		-		-		-		-		-		-		-		-
Water Treatment Works		-		-		-		-		-		-		-		-
Bulk Mains		-		-		-		-		-		-		-		-
Distribution		-		-		-		-		-		-		-		-
Distribution Points		-		-		-		-		-		-		-		-
PRV Stations		-		-		-		-		-		-		-		-
Capital Spares		-		-		-		-		-		-		-		-
Sanitation Infrastructure		-		-		-		-		-		-		-		-
Pump Station		-		-		-		-		-		-		-		-
Retreatment		-		-		-		-		-		-		-		-
Waste Water Treatment Works		-		-		-		-		-		-		-		-
Outfall Sewers		-		-		-		-		-		-		-		-
Toilet Facilities		-		-		-		-		-		-		-		-
Capital Spares		-		-		-		-		-		-		-		-
Solid Waste Infrastructure		1,342		881		177		350		435		435		3,000		3,000
Landfill Sites		-		-		-		-		-		-		-		-
Waste Transfer Stations		-		-		-		-		-		-		-		-
Waste Processing Facilities		-		-		-		-		-		-		-		-
Waste Drop-off Points		-		-		-		-		-		-		-		-
Waste Separation Facilities		1,342		881		177		250		340		340		3,000		2,000
Electricity Generation Facilities		-		-		-		-		-		-		-		-
Capital Spares		-		-		-		-		-		-		-		-
Rail Infrastructure		-		-		-		-		-		-		-		-
Rail Lines		-		-		-		-		-		-		-		-
Rail Structures		-		-		-		-		-		-		-		-
Rail Furniture		-		-		-		-		-		-		-		-
Drainage Collection		-		-		-		-		-		-		-		-
Storm water Conveyance		-		-		-		-		-		-		-		-
Attenuation		-		-		-		-		-		-		-		-
MV Substations		-		-		-		-		-		-		-		-
LV Networks		-		-		-		-		-		-		-		-
Capital Spares		-		-		-		-		-		-		-		-
Coastal Infrastructure		-		-		-		-		-		-		-		-
Sand Pumps		-		-		-		-		-		-		-		-
Piers		-		-		-		-		-		-		-		-
Revetments		-		-		-		-		-		-		-		-

	10,411	27,827	55,021	75,201	73,171	54,686	55,072	44,120	20,000
Community Assets									
Community Facilities	3,195	17,191	33,991	59,820	61,297	42,813	49,442	33,320	8,200
Halls	2,666	5,103	10,609	15,400	11,891	5,782	9,710	14,500	
Centres				7,466	5,942	2,003	6,263	4,000	5,200
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations				6,186	6,186		5,886		
Testing Stations								100	
Museums									
Galleries								400	
Theatres								6,500	
Libraries			23,382	25,600	23,420	23,420	22,514	100	500
Cemeteries/Crematoria				230	230	230	50		
Police	(90)	303					20	20	
Parks				50	46	46			
Public Open Space									
Nature Reserves				200	236	236			
Public Abolition Facilities									
Markets				500			250	500	
Stalls									
Abattoirs									
Airports				4,250	13,346	11,096	4,750	2,000	2,000
Taxi Ranks/Bus Terminals									
Capital Spares	619	11,784							
Sport and Recreation Facilities	7,216	10,637	21,030	15,368	11,874	11,874	5,630	10,800	11,800
Indoor Facilities	2,222	1,069	4,009	6,381	4,002	4,002	1,000	2,800	11,800
Outdoor Facilities	4,994	9,578	17,021	8,987	7,871	7,871	4,630	8,000	
Capital Spares									
Heritage Assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage				500			200		
Investment Properties									
Revenue Generating									
Improved Property									
Unimproved Property				500			200		
Non-revenue Generating									
Improved Property				500			200		
Unimproved Property									
Other Assets									
Operational Buildings	3,107	6,990	2,361	6,000	4,500	2,500	21,000	2,500	
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices	3,107	6,990	2,361	6,000	4,500	2,500	21,000	2,500	
Workshops	2,593	3,755	2,361	6,000	4,500	2,500	21,000	2,500	
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares	514	3,235							
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets									
Sanctitudes				3,560	400		3,660		
Licences and Rights									
Water Rights				3,560	400		3,660		

KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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KZN292 KwaDukuza - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class																	
R thousand	Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework														
			2014/15		2015/16		2016/17		Current Year 2017/18			Budget Year 2018/19			Budget Year +1 2019/20		Budget Year +2 2020/21
			Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class																	
	Infrastructure		27,608		31,831		44,638		25,596	24,190	20,768	25,372	32,700	10,876			
	Roads infrastructure		17,528		31,504		38,913		19,200	17,394	17,394	14,600	26,300	7,000			
	Roads		17,380		31,450		38,913		14,100	12,687	12,687	14,600	26,300	7,000			
	Road Structures																
	Road Furniture																
	Capital Spares		148		54				5,100	4,707	4,707						
	Storm water Infrastructure																
	Drainage Collection																
	Storm water Conveyance																
	Attenuation																
	Electrical Infrastructure		10,043		327		5,725		3,396	4,786	1,374	7,772	3,400				
	Power Plants																
	HV Substations																
	HV Switching Station																
	HV Transmission Conductors																
	MV Substations																
	MV Switching Stations																
	MV Networks																
	LV Networks		10,043		327		5,725		3,396	4,786	1,374	7,772	3,400				
	Capital Spares																
	Water Supply Infrastructure																
	Dams and Weirs																
	Boreholes																
	Reservoirs																
	Pump Stations																
	Water Treatment Works																
	Bulk Mains																
	Distribution																
	Distribution Points																
	PRV Stations																
	Capital Spares																
	Sanitation Infrastructure																
	Pump Station																
	Retardation																
	Waste Water Treatment Works																
	Outfall Sewers																
	Toilet Facilities																
	Capital Spares		37														
	Solid Waste Infrastructure																
	Landfill Sites																
	Waste Transfer Stations																
	Waste Processing Facilities																
	Waste Drop-off Points																
	Waste Separation Facilities		37														
	Electricity Generation Facilities																
	Capital Spares																
	Rail Infrastructure																
	Rail Lines																
	Rail Structures																
	Rail Furniture																
	Drainage Collection																
	Storm water Conveyance																
	Attenuation																
	MV Substations																
	LV Networks																
	Capital Spares																
	Coastal Infrastructure																
	Sand Pumps																
	Piers																
	Revetments																
	Promenades																
	Capital Spares																
	Information and Communication Infrastructure																
	Data Centres																
	Core Layers																

Distribution Layers																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																</
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Computer Equipment	18	80	-	-	11	11	12	13	13
Computer Equipment	18	80	-	-	11	11	12	13	13
Furniture and Office Equipment	117	-	100	83	74	74	57	60	64
Furniture and Office Equipment	117	-	100	83	74	74	57	60	64
Machinery and Equipment	1,639	1,479	2,016	1,745	1,809	1,809	1,973	2,079	2,194
Machinery and Equipment	1,639	1,479	2,016	1,745	1,809	1,809	1,973	2,079	2,194
Transport Assets	6,240	8,096	8,252	8,981	9,602	9,602	9,803	10,332	10,901
Transport Assets	6,240	8,096	8,252	8,981	9,602	9,602	9,803	10,332	10,901
Libraries	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	53,686	63,326	68,820	100,399	104,860	107,883	113,709	119,963

R&M as a % of PPE	3.6%	3.8%	3.7%	4.8%	5.2%	5.4%	5.6%	5.2%	5.0%
R&M as % Operating Expenditure	5.0%	5.2%	5.3%	6.9%	7.4%	7.4%	7.6%	7.5%	7.4%

References
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

check balance (0) (0) (0)

KZN292 KwaDukuza - Supporting Table SA34d Depreciation by asset class										
R thousand	Description	Ref	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
			2014/15 Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
	Depreciation by Asset Class/Sub-class									
	Infrastructure									
	Roads Infrastructure		40,097	52,928	40,595	52,563	52,563	54,157	57,081	60,221
	Roads		25,535	37,208	17,323	20,016	20,016	20,623	21,737	22,932
	Road Structures		25,031	36,817	17,323	20,016	20,016	20,623	21,737	22,932
	Road Furniture		503							
	Capital Spares		1	391						
	Storm water Infrastructure		-	-	4,031	7,974	7,974	8,216	8,660	9,136
	Drainage Collection				4,031	7,974	7,974	8,216	8,660	9,136
	Storm water Conveyance									
	Attenuation									
	Electrical Infrastructure		14,354	15,434	18,948	24,145	24,145	24,377	26,220	27,662
	Power Plants									
	HV Substations					1,932	1,932	1,991	2,098	2,213
	HV Switching Station							-	-	-
	HV Transmission Conductors					4,633	4,633	4,774	5,032	5,308
	MV Substations							-	-	-
	MV Switching Stations					9,649	9,649	9,941	10,478	11,054
	MV Networks					2,498	2,498	2,574	2,713	2,862
	LV Networks		14,354	15,434	18,948	5,433	5,433	5,597	5,900	6,224
	Capital Spares									
	Water Supply Infrastructure									
	Dams and Weirs									
	Boreholes									
	Reservoirs									
	Pump Stations									
	Water Treatment Works									
	Bulk Mains									
	Distribution									
	Distribution Points									
	PRV Stations									
	Capital Spares									
	Sanitation Infrastructure									
	Pump Station									
	Reclamation									
	Waste Water Treatment Works									
	Outfall Sewers									
	Toilet Facilities									
	Capital Spares									
	Solid Waste Infrastructure		209	266	294	428	428	428	441	465
	Landfill Sites									490
	Waste Transfer Stations									
	Waste Processing Facilities									
	Waste Drop-off Points		209	266	294	428	428	428	441	465
	Waste Separation Facilities									
	Electricity Generation Facilities									
	Capital Spares									
	Rail Infrastructure									
	Rail Lines									
	Rail Structures									
	Rail Furniture									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	MV Substations									
	LV Networks									
	Capital Spares									
	Coastal Infrastructure									
	Sand Pumps									
	Piers									
	Revetments									
	Promenades									
	Capital Spares									
	Information and Communication Infrastructure									
	Data Centres									
	Core Layers									
	Distribution Layers									

Capital Spares										
Community Assets										
Community Facilities	267	4,104	608	8,776	8,776	8,776	9,042	9,530	10,054	
Halls	267	2,707	608	5,726	5,726	5,726	5,900	6,218	6,560	
Centres		2,388		3,612	3,612	3,612	3,722	3,923	4,138	
Crèches				90	90	90	93	98	104	
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria			608	455	455	455	469	494	521	
Police				912	912	912	939	990	1,045	
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities				632	632	632	651	686	724	
Markets										
Stalls				25	25	25	25	27	28	
Abattoirs										
Airports										
Traffic Ramps/Bus Terminals										
Capital Spares	267	420		3,050	3,050	3,050	3,142	3,312	3,494	
Sport and Recreation Facilities		1,396								
Indoor Facilities										
Outdoor Facilities		1,396		3,050	3,050	3,050	3,142	3,312	3,494	
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings	7,943	4,205	8,419	3,651	3,651	3,651	3,761	3,964	4,182	
Municipal Offices	7,943	4,205	8,008	3,034	3,034	3,034	3,126	3,294	3,476	
Pay/Enquiry Points	7,830	4,119	8,008	2,998	2,998	2,998	3,089	3,256	3,435	
Building Plan Offices										
Workshops				36	36	36	37	39	41	
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares	113	86								
Housing			410	617	617	617	636	670	707	
Staff Housing										
Social Housing			410	617	617	617	636	670	707	
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights			2,667	2,619	2,619	2,619	2,698	2,844	3,001	
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										

Computer Equipment	2,751	-	2,499	2,363	2,363	2,363	2,363	2,034	2,566	2,707
Computer Equipment	2,751	-	2,499	2,363	2,363	2,363	2,363	2,434	2,566	2,707
Furniture and Office Equipment	3,053	1,446	1,184	2,272	2,272	2,272	2,272	2,341	2,468	2,603
Furniture and Office Equipment	3,053	1,446	1,184	2,272	2,272	2,272	2,272	2,341	2,468	2,603
Machinery and Equipment	2,584	3,790	1,621	4,175	4,175	4,175	4,175	4,302	4,534	4,783
Machinery and Equipment	2,584	3,790	1,621	4,175	4,175	4,175	4,175	4,302	4,534	4,783
Transport Assets	3,083	3,123	5,840	6,080	6,080	6,080	6,080	6,265	6,603	6,966
Transport Assets	3,083	3,123	5,840	6,080	6,080	6,080	6,080	6,265	6,603	6,966
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1	59,778	69,596	82,499	82,499	82,499	82,499	85,000	89,590	94,517

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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KZN202 KwaNkuzi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

KZN292 KwaDukuza - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand	1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reduction											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
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[illegible]

1. Total Capital Expenditure on upgrading of existing assets (SA34a) plus Total Capital Expenditure on new assets (SA34e) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital exp.

check balance

KZN292 KwaDukuza - Supporting Table SA35 Future financial implications of the capital budget

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KZN292 KwaDukuza - Supporting Table SA35 Future financial implications of the capital budget											
R thousand	Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts					
			Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value		
1	Capital expenditure										
	Vote 1 - Chief Operations Officer Business Unit		580	-	-					-	
	Vote 2 - Corporate Services Business Unit		18,650	1,800	800					-	
	Vote 3 - Finance Business Unit		-	-	-					-	
	Vote 4 - Economic Development Planning Business Unit		1,000	900	750					-	
	Vote 5 - Community Services and Public Amenities Business Unit		45,912	26,830	13,300	15,000	17,250	19,838	22,813		
	Vote 6 - Community Safety Business Unit		8,566	4,900	1,000	-	-	-	-		
	Vote 7 - Civil Engineering and Human Settlement Business Unit		116,389	143,900	103,626	78,000	89,700	103,155	118,628		
	Vote 8 - Electrical Engineering Business Unit		150,941	92,433	15,000	18,000	20,700	23,805	27,376		
	Vote 9 - Youth Development Business Unit		2,724	2,500	2,500	-	-	-	-		
	Vote 10 - [NAME OF VOTE 10]		-	-	-						
	Vote 11 - [NAME OF VOTE 11]		-	-	-						
	Vote 12 - [NAME OF VOTE 12]		-	-	-						
	Vote 13 - [NAME OF VOTE 13]		-	-	-						
	Vote 14 - [NAME OF VOTE 14]		-	-	-						
Vote 15 - [NAME OF VOTE 15]		-	-	-							
List entity summary if applicable											
Total Capital Expenditure			344,762	273,263	136,976	111,000	127,650	146,798	168,817		
2	Future operational costs by vote										
	Vote 1 - Chief Operations Officer Business Unit		444	468	494	518	544	571	600		
	Vote 2 - Corporate Services Business Unit		2,968	3,128	3,300	3,466	3,639	3,821	4,012		
	Vote 3 - Finance Business Unit		1,425	1,502	1,584	1,664	1,747	1,834	1,926		
	Vote 4 - Economic Development Planning Business Unit		1,235	1,302	1,373	1,442	1,514	1,590	1,669		
	Vote 5 - Community Services and Public Amenities Business Unit		55,742	58,752	61,983	65,082	68,336	71,753	75,341		
	Vote 6 - Community Safety Business Unit		7,345	7,742	8,168	8,576	9,005	9,455	9,928		
	Vote 7 - Civil Engineering and Human Settlement Business Unit		54,675	57,627	60,796	63,836	67,028	70,380	73,898		
	Vote 8 - Electrical Engineering Business Unit		68,453	72,150	76,118	79,924	83,920	88,116	92,522		
	Vote 9 - Youth Development Business Unit		97	102	108	113	119	125	131		
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-			
List entity summary if applicable											
Total future operational costs			192,383	202,772	213,925	224,621	235,852	247,644	260,027		
3	Future revenue by source										
	Property rates										
	Service charges - electricity revenue										
	Service charges - water revenue										
	Service charges - sanitation revenue										
	Service charges - refuse revenue										
	Service charges - other										
	Rental of facilities and equipment										
	List other revenues sources if applicable										
	List entity summary if applicable										
	Total future revenue			-	-	-	-	-	-	-	
	Net Financial Implications			537,145	476,035	350,900	335,621	363,502	394,442	428,844	

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

[illegible]

Project Name	Location	Project Type	Project Status	Project Value (USD)	Project Description
Mgwaba to Nyongu & Kotahi Roads		Roads	New	12,000,000	Roads
Ward 11/ Ward 10 Link Road Upgrading		Roads	New	-	Roads
Gougwe Road		Roads	New	-	Roads
Ward 11/ Ward 10 Link Road Upgrading		Roads	New	-	Roads
Sokashimbo Phase 2 to Link San Suet		Roads	New	12,000,000	Roads
Ward 4 Internal Roads		Roads	New	7,000,000	Roads
Undland Roads Upgrading		Roads	New	7,000,000	Roads
Grouty/Surface Roads & Stormwater		Roads	New	10,500,000	Roads
Mahambubu Bridge		Roads	New	4,000,000	Roads
Gedhow South Link		Roads	New	4,000,000	Roads
Hilantsoi Access Road		Roads	New	4,000,000	Roads
Major Storm water Upgrading (Floods) - Tumkay		Roads	New	4,000,000	Roads
Diphai Access Road		Roads	New	2,500,000	Roads
Nyathikazi Bridge		Roads	New	2,500,000	Roads
Extension of Roads		Roads	New	-	Roads
Muthumbeni to Nyongu		Roads	New	-	Roads
Mahkani Road		Roads	New	-	Roads
Shakashad Storm water		Roads	New	-	Roads
Shakashad Access Road		Roads	New	-	Roads
Chief Albert Lutuli Farm Roads		Roads	New	6,194,000	Roads
Construction of Mahabont Roads & Storm Water Project 25		Roads	New	12,500,000	Roads
Side walk project		Roads	New	3,900,000	Roads
Upgrading of Roads and stormwater in Gube Village		Roads	New	17,000,000	Roads
Thimbeni Roads upgrade		Roads	New	8,000,000	Roads
Waterworks road upgrade to Blacktop		Roads	New	6,500,000	Roads
Rehabilitation of Gedhow roads		Roads	New	6,000,000	Roads
Ward 2 Internal roads		Roads	New	3,000,000	Roads
Maphithiza road upgrade		Roads	New	10,150,000	Roads
P253 link to ward 13		Roads	New	10,000,000	Roads
Grouty/Surface Internal roads		Roads	New	19,121,235	Roads
Shayamoya road upgrade to blacktop		Roads	New	9,000,000	Roads
Rehabilitation of Mahabont and Mungwa street		Roads	New	4,000,000	Roads
Zone 5 - Roads and Stormwater		Roads	New	1,000,000	Roads
Gravel road upgrade to Blacktop		Roads	New	1,250,000	Roads
Upgrade of internal roads to blacktop		Roads	New	5,000,000	Roads
Undland Cracks		Roads	New	2,578,000	Roads
Khatulwwe Cracks		Roads	New	1,580,894	Roads
Mahkani Cracks		Roads	New	2,700,000	Roads
Mahkani Cracks		Roads	New	2,700,000	Roads
Furniture & Equipment		Furniture and Equipment	New	80,000	Furniture and Equipment
Tools and Equipment		Tools and Equipment	New	291,200	Tools and Equipment
Repairs To Workshop Roof		Repairs To Workshop Roof	New	40,000	Repairs To Workshop Roof
4 X 4 Bakkie		4 X 4 Bakkie	New	40,000	4 X 4 Bakkie
Refurbished m/ Container (Tyre Storage)		Refurbished m/ Container (Tyre Storage)	New	40,000	Refurbished m/ Container (Tyre Storage)
Tools And Equipment		Tools And Equipment	New	156,500	Tools And Equipment
Office Furniture		Office Furniture	New	242,000	Office Furniture
Electrical Recording Equipment		Electrical Recording Equipment	New	850,000	Electrical Recording Equipment
ELECTRICAL FLEET		ELECTRICAL FLEET	New	500,000	ELECTRICAL FLEET
Safety Equip For Ppe Portable		Safety Equip For Ppe Portable	New	79,500	Safety Equip For Ppe Portable
Implementatation of Scada System at SKM Substations		Implementatation of Scada System at SKM Substations	New	500,000	Implementatation of Scada System at SKM Substations
Network Master Planning (Reticulation)		Network Master Planning (Reticulation)	New	412,159	Network Master Planning (Reticulation)
Streetlights (Cluster A) 100SL		Streetlights (Cluster A) 100SL	New	229,948	Streetlights (Cluster A) 100SL
Streetlights (Cluster B) 37SL		Streetlights (Cluster B) 37SL	New	2318,496	Streetlights (Cluster B) 37SL
Streetlights (Cluster C) 100SL		Streetlights (Cluster C) 100SL	New	1,241,548	Streetlights (Cluster C) 100SL
Streetlights (Cluster D) 100SL		Streetlights (Cluster D) 100SL	New	275,886	Streetlights (Cluster D) 100SL
Streetlights (Cluster E) 100SL		Streetlights (Cluster E) 100SL	New	293,279	Streetlights (Cluster E) 100SL
Streetlights (Cluster F) 50 SL		Streetlights (Cluster F) 50 SL	New	186,021	Streetlights (Cluster F) 50 SL
Streetlights (Cluster G) 50 SL		Streetlights (Cluster G) 50 SL	New	614,280	Streetlights (Cluster G) 50 SL
Ward 27		Roads	New	-	Roads
Ward 8		Roads	Renewal	-	Roads
Wards 11&10		Roads	Renewal	-	Roads
Ward 27		Roads	New	-	Roads
Ward 25		Roads	New	-	Roads
Ward 4		Roads	New	-	

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KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects

KZN292 KwaDukuza - Supporting Table SA38 Consolidated detailed operational projects																							
Municipal Vota/Operational project		Ref	Parent municipality:		List all operational projects grouped by Municipal Vota		Parent operational expenditure		Entity:		List all operational projects grouped by Entity		Entity A		Water project A		Entity B		Electricity project B		Entity Operational expenditure		
R thousand		4	Program/Project description		Project number	IDP code	2	6	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Audited Outcome 2016/17	Current Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	Project Information				
2018/19 Medium Term Revenue & Expenditure Framework																				175			
Prior year outcomes																							
		</																					

1. Must reconcile with Budgeted Operating Expenditure

2. As per Table SA5



TARIFF OF CHARGES

2018/2019

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
(g)	Flags:	(i)	313.04	360.00	289.47	330.00	
		(ii)	200.00	200.00	R 200.00	R 200.00	
	(h)	Advertising vehicles					
		(i)	Per banner	313.04	360.00	289.47	330.00
		(ii)	Refundable deposit (refer to note below)	200.00	200.00	R 200.00	R 200.00
	(i)	Private sale signs					
		(i)	Application fee	767.83	883.00	710.53	810.00
		(ii)	Refundable deposit (refer to note below)	300.00	300.00	R 300.00	R 300.00
(f)	Construction signs						
		(i)	Application fee	777.39	894.00	719.30	820.00
		(ii)	Refundable deposit (refer to note below)	500.00	500.00	R 500.00	R 500.00
	(k)	Brand Activations (excluding : Benches)					
		(i)	Application fee (off Peak Season)	652.17	750.00		
		(ii)	Application Fee(Peak Season)	1,304.35	1,500.00		
		(iii)	Refundable deposit(refer to note below)	500.00	500.00		
(l)	Benches Events Activation						
		i)	Application Fee(1- 3 days)	1,304.34	1,500.00		
		ii)	Application Fee(4-10 days)	2,173.91	2,500.00		
		iii)	Application Fee(more than 10 days)	4,347.83	5,000.00		
		iv)	Umbrella Fee(per umbrella, per day)	43.48	50.00		
PERMANENT SIGNS							
	(a)	Aerial Advertisements					
		(i)	Application fee - first 5sqm	384.35	442.00	355.26	405.00
		(ii)	Additional - per sqm	109.57	126.00	100.88	115.00
		(iii)	Monthly display fee per sign	82.61	95.00	74.56	85.00
		(iv)	Annual display fee per sign	723.48	832.00	669.30	763.00
(b)	Advertising Vehicles						
		(i)	Application fee	777.39	894.00	719.30	820.00
		(ii)	Monthly display fee per sign	1,456.52	1,675.00	1,348.25	1,537.00
		(iii)	Annual display fee per sign	14,561.74	16,746.00	13,482.46	15,370.00
(c)	Building Attachment Signs						
		(i)	Application fee - first 5sqm	384.35	442.00	355.26	405.00

		(f)	Combination signs																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
		(i)	Application fee	576.52	663.00	533.33	608.00
		(iii)	Monthly display fee per sign	98.26	113.00	90.35	103.00
		(iii)	Annual display fee per sign	1,033.04	1,188.00	956.14	1,090.00
	(g)	Wall Painted Advertisements (New as per bylaw)			NEW		
		(i)	Application fee-first 5sqm	565.22	650.00		
		(ii)	Additional - per sqm	106.96	123.00		
		(iii)	Monthly display fee per sign	96.52	111.00		
		(iv)	Annual display fee per sign	1,013.91	1,166.00		
	(f)	Sky Signs			NEW		
		(i)	Application fee-first 5sqm	565.22	650.00		
		(ii)	Additional - per sqm	106.96	123.00		
		(iii)	Monthly display fee per sign	96.52	111.00		
		(iv)	Annual display fee per sign	1,013.91	1,166.00		
	(s)	Roof Signs			NEW		
		(i)	Application fee-first 5sqm	565.22	650.00		
		(ii)	Additional - per sqm	106.96	123.00		
		(iii)	Monthly display fee per sign	96.52	111.00		
		(iv)	Annual display fee per sign	1,013.91	1,166.00		
	(c)	Window Signs			- NEW		
		(i)	Application fee-first 5sqm	565.22	650.00		
		(ii)	Additional - per sqm	106.96	123.00		
		(iii)	Monthly display fee per sign	96.52	111.00		
		(iv)	Annual display fee per sign	1,013.91	1,166.00		
	(u)	School Signs (Charge applied for advertising of a brand)			- NEW		
		(i)	Application fee-first 5sqm	376.57	433.00		
		(ii)	Additional - per sqm	106.93	123.00		
		(iii)	Monthly display fee per sign	79.13	91.00		
		(iv)	Annual display fee per sign	709.57	816.00		
	(v)	Development Boards/ Development Advertising (Charge applied for advertising of a development)			NEW		
		(i)	Application fee-first 5sqm	869.57	1,000.01		
		(ii)	Additional - per sqm	130.43	150.00		
		(iii)	Monthly display fee per sign	217.39	250.00		
		(iv)	Annual display fee per sign	2,608.70	3,000.00		
	(w)	Gantry Signs (Tariff Excludes Electricity consumption fee, Electricity consumption fee will need to be paid as per electricity tariffs)			NEW		
		(i)	Pre-scrutiny, first 18m2	2,226.00	2,560.00		
		(ii)	Pre-scrutiny, after first 18m2	196.12	226.00		
		(iii)	Application Fee,per m2, upto 36m2(Non-Illuminated)-Single sided	152.17	175.00		
		(iv)	Application Fee,per m2, upto 36m2(Non-Illuminated)-Double sided	304.35	350.00		

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (EXCL VAT)	869.56	1,000.00	2018/19 (EXCL VAT)	2,173.91	2,500.00	2018/19 (EXCL VAT)	304.35	350.00	2018/19 (EXCL VAT)	608.70	700.00	2018/19 (EXCL VAT)	3,043.47	3,500.00	2018/19 (EXCL VAT)	4,347.82	5,000.00	2018/19 (EXCL VAT)	434.78	500.00	2018/19 (EXCL VAT)	652.17	750.00	2018/19 (EXCL VAT)	4,347.82	5,000.00	2018/19 (EXCL VAT)	8,695.65	10,000.00	2018/19 (EXCL VAT)	-	-	2018/19 (EXCL VAT)	545.22	627.00	2018/19 (EXCL VAT)	504.39	575.00	2018/19 (EXCL VAT)	1,008.77	1,150.00	2018/19 (EXCL VAT)	87.72	100.00	2018/19 (EXCL VAT)	975.44	1,112.00	2018/19 (EXCL VAT)	780.00	897.00	2018/19 (EXCL VAT)	721.93	823.00	2018/19 (EXCL VAT)	1,353.51	1,543.00	2018/19 (EXCL VAT)	106.09	122.00	2018/19 (EXCL VAT)	-	-	2018/19 (EXCL VAT)	1,373.91	1,580.00	2018/19 (EXCL VAT)	1,271.93	1,450.00	2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL VAT)			2018/19 (EXCL 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I. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUDUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS				2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
(i)	Pre -scrutiny, first 18m2	2,267.83	2,608.00				2,100.00	2,394.00	NEW
(ii)	Pre -scrutiny, first 18m2		200.00				185.09	211.00	NEW
(iii)	Application fee - first 36sqm	2,255.65	2,594.00				2,088.60	2,381.00	
(iv)	Additional - per sqm	252.17	290.00				233.33	266.00	
(v)	Monthly display fee per m2, upto 36m2 - private property (North)- Single Sided	62.42	72.00	NEW					
(vi)	Additional - per m2 after first 36m2	149.38	172.00	NEW					
(vii)	Monthly display fee per m2, upto 36m2- private property (North)- Double Sided	125.22	144.00	NEW					
(viii)	Additional - per m2 after first 36m2	300.00	345.00	NEW					
(ix)	Monthly display fee per m2, upto 36m2 - private property.(South)-Single Sided	125.22	144.00	NEW					
(x)	Additional-per m2,after first 36m2	212.17	244.00	NEW					
(xi)	Monthly display fee per m2, upto 36m2 - private property.(South)-Double Sided	250.43	288.00	NEW					
(xii)	Additional-per m2, after first 36m2	423.48	487.00	NEW					
(xiii)	Annual display fee per m2, upto 36m2 - private property, (North)-Single Sided	624.35	718.00	NEW					
(xiv)	Annual display fee per m2, upto 36m2 - private property, (North)-Double Sided	711.30	818.00	NEW					
(xv)	Additional- per m2 after first 36m2	1,248.70	1,436.00	NEW					
(xvi)	Annual display fee per m2, upto 36m2 - private property, (North)-Double Sided	1,422.61	1,636.00	NEW					
(xvii)	Additional- per m2 after first 36m2	1,248.70	1,436.00	NEW					
(xviii)	Annual display fee per sqm, upto 36m2- private property, (South)-Single sided	1,335.65	1,536.00	NEW					
(xix)	Additional-per m2 after first 36m2	2,497.39	2,872.00	NEW					
(xx)	Annual display fee per m2, upto 36m2 - private property, (South)-Double sided	2,671.30	3,072.00	NEW					
(xxi)	Additional-per m2 after first 36m2	65.22	75.00	NEW					
(xxii)	Monthly display fee per m2, upto 36m2 - Council property, (North)- Single sided	152.17	175.00	NEW					
(xxiii)	Additional-per sqm after first 36m2	130.43	150.00	NEW					
(xxiv)	Monthly display fee per sqm, upto 36m2 - Council property, (North)- Double sided	304.35	350.00	NEW					
(xxv)	Additional-per m2 after first 36m2	126.09	145.00	NEW					
(xxvi)	Monthly display fee per m2, upto 36m2 - Council property(South)-Single sided	213.04	245.00	NEW					
(xxvii)	Additional-per m2 after first 36m2	250.43	288.00	NEW					
(xxviii)	Monthly display fee per m2, upto 36m2 - Council property(South)-Double sided	424.35	488.00	NEW					
(xxix)	Additional-per m2 after first 36m2	582.61	670.00	NEW					
(xxx)	Annual display fee per m2, upto 36m2 - Council property, (North)-Single sided	582.61	670.00	NEW					
(xxxi)	Additional-per m2 after first 36m2	582.61	670.00	NEW					
(xxxii)	Annual display fee per m2, upto 36m2 - Council property, (North)-Double sided	1,165.22	1,340.00	NEW					

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(xxxiii)	Additional-per m2,after first 36m2	1,339.13	1,540.00	NEW		
(xxxiv)	Annual display fee per m2, upto 36m2 - Council property, (South)- Single sided	853.04	981.00	NEW		
(xxxv)	Additional-per m2 after first 36m2	1,067.83	1,228.00	NEW		
(xxxvi)	Annual display fee per m2, upto 36m2 - Council property, (South)- Double sided	1,705.22	1,961.00	NEW		
(xxxvii)	Additional-per sqm after first 36m2	1,879.13	2,161.00	NEW		
(-a)	Monthly display fee per sign- private property-(North)-			DELETE	2,120.18	2,417.00
(-bb)	Monthly display fee per sign- private property-(South)-			DELETE	4,241.23	4,835.00
(-a)	Annual display fee per sign- private property-(North)-			DELETE	21,200.00	24,168.00
(-bb)	Annual display fee per sign- private property-(South)-			DELETE	42,400.00	48,336.00
(-a)	Monthly display fee per sign- Council property-(North)-			DELETE	2,122.81	2,420.00
(-bb)	Monthly display fee per sign- Council property-(South)-			DELETE	4,241.23	4,835.00
(-a)	Annual display fee per sign- Council property-(North)-			DELETE	19,776.32	22,545.00
(-bb)	Annual display fee per sign- Council property-(South)-			DELETE	28,947.37	33,000.00
(bb)	Billboard (Digital) : Tariff Excludes Electricity consumption fee. Electricity consumption fee will need to be paid as per electricity tariffs.					
(i)	Pre-scrutiny, first 18m2	4,452.00	5,120.00	NEW		
(ii)	Pre-scrutiny fee per square metre, after first 18m2	392.37	452.00	NEW		
(iii)	Application fee - upto 36sqm	8,695.65	10,000.00	NEW		
(iv)	Monthly display fee per m2, upto 36m2- private property (North)- Single Sided	253.61	291.00	NEW		
(v)	Monthly display fee per m2, upto 36m2- private property (North)- Double Sided	362.31	420.00	NEW		
(vi)	Monthly display fee per m2, upto 36m2 - private property,(South)-Single Sided	362.31	420.00	NEW		
(vii)	Monthly display fee per m2, upto 36m2 - private property,(South)-Double Sided	724.63	834.00	NEW		
(viii)	Annual display fee per m2, upto 36m2 - private property, (North)-Single Sided	3,043.47	3,500.00	NEW		
(ix)	Annual display fee per m2, upto 36m2 - private property, (North)-Double Sided	4,347.82	5,000.00	NEW		
(x)	Annual display fee per m2, upto 36m2- private property, (South)-Single sided	4,347.82	5,000.00	NEW		
(xi)	Annual display fee per m2, upto 36m2 - private property, (South)-Double sided	8,695.65	10,000.00	NEW		
(xii)	Monthly display fee per m2, upto 36m2 - Council property, (North)- Single sided	253.61	295.00	NEW		
(xiv)	Monthly display fee per m2, upto 36m2 - Council property, (North)- Double sided	362.31	420.00	NEW		
(xv)	Monthly display fee per m2, upto 36m2 - Council property(South)-Single sided	362.31	420.00	NEW		
(xvi)	Monthly display fee per m2, upto 36m2 - Council property(South)-Double sided	724.63	834.00	NEW		
(xvii)	Annual display fee per m2, upto 36m2 - Council property, (North)-Single sided	3,043.47	3,500.00	NEW		
(xviii)	Annual display fee per m2, upto 36m2 - Council property, (North)-Double sided	4,347.82	5,000.00	NEW		
(xix)	Annual display fee per m2, upto 36m2 - Council property, (South)- Single sided	4,347.82	5,000.00	NEW		

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(xx)	Annual display fee per m2, upto 36m2 - Council property, (South)- Double sided	8,695.65	10,000.00	NEW					
(cc)	Other signs on Council Property								
(i)	Application fee	361.74	416.00				334.21	381.00	
(iii)	Monthly display fee per sign	75.65	87.00				69.30	79.00	
(iii)	Annual display fee per sign	680.87	783.00				630.70	719.00	
(dd)	Penalties								
(i)	For the erection of any sign without approval, per week					As laid down in By-laws			
(ii)	For the erection of any billboard without approval, per week					As laid down in By-laws			
(iii)	For the erection of posters without approval, per week	58.57	68.00	NEW		As laid down in By-laws			
(iv)	Removal of posters by the municipality, per poster	58.26	67.00			As laid down in By-laws	55.26		
(ee)	Additional			NEW				63.00	NEW
(i)	Approved Estate Agency Stickers: Per additional sticker , damaged/Lost stickers	89.69	100.00						
(ff)	Exemption of Tariffs				NEW				
(i)	Government Departments(proof must be provided)								
(ii)	Non-Profit Organisations, refundable deposits payable- Provide NPO Certificate								
(iii)	Semi-Private schools 50% of fees applicable, proof must be provided of government funding								
(iv)	NGOs, refundable deposits payable as per NPOs- Provide NGO Certificate								
B 1 BEACH MANAGEMENT									
DEPOSIT: In respect of (a), (b), (c) and (d) below, the following deposit is payable by all applicants to safeguard the Municipality against damages. In addition, should damages be in excess of the specified deposit, a recovery of cost + 10% will be claimed from the applicant.									
a)	Beach Entertainment/Promotion	3,402.61	3,913.00				3,150.00	3,591.00	
	Approved events (KDCPA & Council per day or part thereof)								
	Other events (non-Council)	4,495.65	5,170.00				4,162.28	4,745.00	
b)	Film Shoot								
(i)	Commercial per day or part thereof	4,305.22	4,951.00				3,985.96	4,544.00	
(ii)	Feature film per day or part thereof	2,292.17	2,636.00				2,122.81	2,420.00	
c)	Promotions, per day or part thereof								
d)	Wedding ceremonies								
	Wedding ceremony, only permitted if no closure is required, per day or part thereof	1,508.70	1,735.00				1,396.49	1,592.00	
	Wedding ceremony and reception, only permitted if no closure is required, per day or part thereof	5,156.52	5,930.00				4,774.56	5,443.00	

[illegible]

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5. All Applications required to address/give effect to success full resettlement claims in terms of the Restitution of Land Rights Act, as well as in cases where land has been allocated to a successful claimant, such claimant is allowed to submit only one application (building plan), for residential development only which application(s) will be exempted from building plan fees as per normal fees.						
The Planning & Building Development Management may authorise exemption from building plan application tariffs in cases where a building plan decision was set aside in a court of law and is required in terms of a court to be resubmitted to the City for decision, subject here to that it is the same plan as originally submitted.						
6						No plan shall be deemed lodged unless the appropriate fee has been paid and the application form properly completed.
	a)	Upon lodgment thereof or their examination and inspection of the intended work:				
	(i)	For the first 20 sq.m of floor area (Combined Drainage and Plan Fees.)	1,210.43	1,392.00	1,120.42	1,277.28
	(iii)	Thereafter per 20 sq.m	414.78	477.00	383.72	437.44
b)	Sewer plan submitted under separate application	841.74	968.00	779.10	888.17	
c)	Structural alterations where the floor area is not increased a fee of	R0.00	R0.00	R0.00	R0.00	
d)	Amended Plans/Deviations where the floor area is not increased a fee of	1,210.43	1,392.00	1,120.42	1,277.28	
e)	Swimming pools	841.74	968.00	779.10	888.17	
f)	Minor building works	446.96	514.00	413.40	471.28	
g)	Minimum Plan Fees payable in respect of Alterations / Additions except as otherwise specified.	1,210.43	1,392.00	1,120.42	1,277.28	
h)	Pre-Scrutiny of Plan					
	(i)	For the first 20 sq.m of floor area (Combined Drainage and Plan Fees.)	1,093.91	1,258.00	1,012.30	1,154.02
	(iii)	Thereafter per 20 sqm	186.96	215.00	172.78	196.97
i)	Retaining / Boundary wall	841.74	968.00	779.10	888.17	
j)	Cancellation of plans prior to Approval -The % Deduction for Administration cost shall be					
k)	Application for Building Plan Approval Extension (1 month prior to expiry)	765.00	900.00			
l)	Revaluation of Expired Plans (1 day post expiry)					
		Full Fees Payable	765.00	Full Fees Payable		Full Fees Payable
m)	Application for Demolitions Permit	780.00	897.00			
n)	Department of Human Settlements: Subsidised Housing -The % Discount of the full payable fee shall be					
	For any addition and alteration to an existing building where the additional area is:-					
	(i)	0 to 36 m2 - The % Discount on the Payable Fee shall be	100%	100%	100%	100%
	(ii)	37 to 74 m2 - The % Discount on the Payable Fee shall be	50%	50%	50%	50%
	(iii)	75 to 100 m2 - The % Discount on the Payable Fee shall be	25%	25%	25%	25%
	(iv)	101m2 plus - The % Discount on the Payable Fee shall be	0%	0%	0%	0%
	Land Reform projects -The % Discount of the full payable fee shall be	100%	100%	100%	100%	100%
	o)	For any addition and alteration to an existing building where the additional area is:-				

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPLICANTS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPROVALS OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
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B 5	BID DOCUMENTS (NON REFUNDABLE)				2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
	a)	Technical tenders								
		(i)	Projects in the value between R200 000 to R2 000 000	250,00	288,00		R 250,00	R 285,00		
		(iii)	Projects in the value between R2 000 000 to R10 000 000	500,00	575,00		R 500,00	R 570,00		
		(iiii)	Projects over R10 000 000	877,19	1,009,00		R 877,19	R 1,000,00		
	b)	Non-technical tenders								
		(i)	Projects in the value between R200 000 to R2 000 000	109,64	127,00		R 109,64	R 125,00		
		(iii)	Projects in the value between R2 000 000 to R10 000 000	175,43	202,00		R 175,43	R 200,00		
		(iiii)	Projects over R10 000 000	285,08	330,00		R 285,08	R 325,00		
	c)	Other - closed quotations								
		(i)	Projects in the value between R30 000 to R200 000	17,54	21,00		R 17,54	R 20,00		
B 6	BUSINESS LICENSES, INFORMAL TRADING AND FILMING TARIFFS OF CHARGES				NEW	NEW				
	a)	Sale or supply of meals or perishable foodstuffs as per Item 1 of Act 71 of 1991								
		Business Licence Application for Restaurants, takeaways, tuckshops or any food outlet				NEW				
		(aa)	Application Fee	435,00	500,00					
		(bb)	License Issue Fee (upon approval)	304,00	350,00					
		(cc)	Renewal Application Fee	304,00	350,00					
		(dd)	License Issue Fee (Renewal)	198,00	228,00					
	(b)	Provision of Health Facility or entertainment as per Item 2 of Schedule 1 of Act 71 of 1991				NEW				
		Business Licence Application for Restaurants, nightclubs, massage parlour, cinemas, funeral parlours (mortuary) or any other entertainment facility.								
		(aa)	Application Fee	1,304,00	1,500,00					
		(bb)	License Issue Fee (upon approval)	435,00	500,00					
		(cc)	Renewal Application Fee	696,00	800,00					
		(dd)	License Issue Fee (Renewal)	348,00	400,00					
	(c)	Sale or supply of meals or perishable foodstuffs as per Item 3 of Schedule 1 of Act 71 of 1991				NEW				
		Business Licence Application for food vending or hawking facilities.								
		(aa)	Application Fee	348,00	400,00					
		(bb)	License Issue Fee (upon approval)	261,00	300,00					
		(cc)	Renewal Application Fee	217,00	250,00					
		(dd)	License Issue Fee (Renewal)	198,00	228,00					
(d)		Sale or supply of meals and Liquor for consumption on and off premises as per the Liquor Act 6 of 2010				NEW				

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Informal Trading Permits			NEW						
(aa)	Application Fee	184.35	212.00						
(bb)	Renewal Fee	184.35	212.00						
(m)	Filming and Photography Permits			NEW					
Tier 1	(aa)	Application Fee	652.17	750.00					
	(bb)	Micro Shoot 1-3 vehicles and/or less than 8 people							
	(cc)	Small scale shoot 4-6 vehicles and or 9 people							
	(dd)	No road closure involved							
	(ce)	Minimum noise and/or lighting involved							
	(ff)	Shoot lasts less than 24hrs							
Tier 2	(aa)	Application Fee	869.56	1,000.00	NEW				
	(bb)	Medium shoot size 7 - 15 vehicles and/or 16 - 30 people							
	(cc)	Partial Road Closure							
	(dd)	Shoots last for 24hrs - 48hrs							
	(ee)	Moderate noise and/or lighting will be generated							
Tier 3	(aa)	Application Fee	1,305.35	1,500.00	NEW				
	(bb)	Large shoot 16 - 30 vehicles and 31 - 60 people							
	(cc)	Very large shoot more than 31 vehicles and 60 people							
	(dd)	Full Road Closure and /or modification of road involved							
	(ce)	Special effects and/or stunts involved							
	(ff)	Shoots occur between 22:00 to 06:00 (extension of hours)							
	(gg)	Shoots last more than 48hrs							
	(hh)	High degree of noise and lighting will be generated							
	(ii)	Structures and/or sets will be generated							
	(jj)	Landform modification and/or vegetation removal is required							
	Cancellation Fees (7 Days before the event)		435.00	500.00	NEW				
C 1		CEMETERY							
(a)	Single interment of:-								
(i)	An adult	1,019.13	1,172.00	943.40	1,075.48				
(ii)	A child up to the age of ten (10) years	357.39	411.00	330.72	377.02				
(b)	An indigent burial fee, applicable only if the following are complied with:	100.87	116.00	92.98	106.00				
(i)	The grave is dug and filled by the applicant or his agent								
(ii)	The grave is dug within the demarcated indigent area.								

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	(iii)	(iv)						
	The correct depth is supervised by the Council's official or Agent	(iv)	The deceased is certified by a Councilor or					
		(v)	Development Committee Member as a Local Resident.					
		(vi)	The deceased must be a permanent resident of Kwadukuza Municipality for at least six months					
(c)	For permission to erect a tombstone on an occupied grave			205,22	236,00	189,92	216,51	
(d)	Provision of extra depth for second interment			511,30	588,00	473,21	539,45	
(e)	Reservation of a grave (non-refundable)			1,088,70	1,252,00	1,008,00	1,149,12	
(f)	For the burial of ashes in an existing grave			193,04	222,00	178,25	203,20	
(g)	For interment's on Saturday, Sunday or outside normal working hours an additional			386,96	445,00	357,56	407,61	
(h)	Back filling (Weekends only)							
(i)	Adult			513,04	590,00	473,21	539,45	
(ii)	Child up to 10 years			193,04	222,00	178,25	203,20	
(m)	A premium of 200% in respect of all the above mentioned tariffs, excluding (b), will be levied on non-residents of Kwa-Dukuza Municipality							
(n)	Back filling (Weekends only)							
	Adult			513,04	590,00	475,00	541,50	NEW
(ii)	Child up to 10 years			256,52	295,00	237,50	270,75	NEW
CREMATORIUM								
(a)	Cremation fee :							
(i)	Adult: without casket			710,43	817,00	657,82	749,91	
(iii)	Adult: with casket/polished (provided that the lid of the casket is excluded and non-wooden handles removed)			1,083,48	1,246,00	1,002,65	1,143,02	
(i)	Child up to 10 years: without casket			517,39	595,00	478,51	545,50	
(ii)	Child up to 10 years: with casket/polished (provided that the lid of the casket is excluded and non-wooden handles are removed)			771,30	887,00	714,05	814,02	
(iii)	Additional fees (Over weekend & public holiday to all)			180,87	208,00	167,48	190,93	NEW
(b)	Cremation fee - indigent :							
(i)	Adult: without casket			270,43	311,00	250,00	285,00	
(ii)	Child up to 10 years: without casket			92,17	106,00	85,00	96,90	
	An indigent cremation fee will be applicable only if the following are complied with:							

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F 2.2	ATTENDANCE CHARGES					
	(iv)	Subsidised vehicles: The rate per km as paid by Council plus 10%.	Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%
	(iii)	Call out charges per hour or portion thereof for manpower, vehicles, equipment, material, water and travelling	Cost + 50% + VAT	Cost + 50% + VAT	Cost + 50% + VAT	Cost + 50% + VAT
	(ii)	Traveling costs: Fire tenders, per kilometer or part thereof				
	(i)	Fire fighting and lifesaving operations, per hour				
(b)	For services rendered outside the Municipality boundaries the charges shall be as follows:-					
(a)	Call out charges per hour or portion thereof for manpower, vehicles, equipment, material, water and travelling	Cost plus 15% + VAT	Cost plus 15% + VAT	Cost plus 15%	Cost plus 15% + VAT	
F 2.1	CALL OUT CHARGES					
F 2	FIRE AND RESCUE CHARGES					
	(b)	Incoming : per document/page	5.00	5.75	5.00	5.70
	(a)	Outgoing calls: per document/page	7.00	8.05	7.00	7.98
F 1	FACSIMILE OF ANY DOCUMENT					
	(e)	Before a permit for a verandah, balcony or pavement opening is granted, the kerbing and channelling and the paving of the footway in front of the building concerned shall be completed, the fee will be cost plus 10% provided that before work is commenced, a deposit equal to the estimated cost plus 10% is deposited with the Chief Financial Officer				
	(iii)	Second floor or higher, per sqm or part thereof				
	(i)	First floor, per sqm or part thereof				
(d)	Balcony with communicating doors:					
(c)	Verandah or other posts, per post					
(b)	Buildings, per square metre or part thereof					
	(iii)	Non-residential	4,070.43	4,681.00	3,539.34	4,034.85
	(ii)	Block of residential flats	2,443.48	2,810.00	2,123.18	2,420.43
	(i)	Free standing house	1,900.00	2,185.00	1,651.48	1,882.69
(a)	Fixed tariff irrespective of area, per annum					
(Subject to Council approval and encroachment agreement)						
E 1	ENCROACHMENT FEES (ANNUAL FEES)					
	(a)	Per receipt	5.00	5.75	5.00	5.70
D 3	DUPLICATE RECEIPTS					
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COMMENTS			COMMENTS			

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWABUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19		2018/19		2017/18		2017/18		2017/18		COMMENTS
		(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	
H 2.2 ENTERTAINMENT FOR OWN PROFIT	(aa)	Entertainment for own profit	3,000.00	3,000.00	3,000.00	4,500.00	4,500.00					
	(bb)	Social gathering, weddings, parties, etc (use without profit motive)	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00					
	(cc)	Cultural/religious activities and other purposes	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00					
	(ii)	Grade B (Community Halls/Centres and Supper Room)	500.00	500.00	500.00	500.00	500.00					
	(iii)	Grade C (Community Support Halls/Centres)	500.00	500.00	500.00	500.00	500.00					
H 2.3 SOCIAL GATHERINGS, WEDDINGS, PARTIES, ETC (USE WITHOUT PROFIT MOTIVE)	(i)	Grade A (Town Hall)										
	(aa)	Evening per Session	6,644.35	7,641.00	7,641.00	6,267.54	7,145.00					
	(bb)	Daytime per session	5,521.74	6,350.00	6,350.00	5,208.77	5,938.00					
	(cc)	One hour or less	1,838.26	2,114.00	2,114.00	1,734.21	1,977.00					
	(iii)	Grade B (Community Halls/Centres and Supper Room)										
	(aa)	Evening per Session	1,562.61	1,797.00	1,797.00	1,473.68	1,680.00					
	(bb)	Daytime per session	1,408.70	1,620.00	1,620.00	1,328.95	1,515.00					
	(cc)	One hour or less	427.83	492.00	492.00	403.51	460.00					
	(iii)	Grade C (Community Support Halls/Centres)										
	(aa)	Evening per Session	948.70	1,091.00	1,091.00	894.74	1,020.00					
H 2.4 CULTURAL/RELIGIOUS ACTIVITIES AND OTHER PURPOSES	(i)	Grade A (Town Hall)										
	(aa)	Evening per Session	2,254.78	2,593.00	2,593.00	2,087.72	2,380.00					
	(bb)	Daytime per session	1,805.22	2,076.00	2,076.00	1,671.05	1,905.00					
	(cc)	One hour or less	616.52	709.00	709.00	570.18	650.00					
	(ii)	Grade B (Community Halls/Centres and Supper Room)										
	(aa)	Evening per Session	711.30	818.00	818.00	657.89	750.00					
	(bb)	Daytime per session	573.91	660.00	660.00	530.70	605.00					
	(cc)	One hour or less	200.00	230.00	230.00	184.21	210.00					
	(iii)	Grade C (Community Support Halls/Centres)										
	(aa)	Evening per Session	608.70	700.00	700.00	561.40	640.00					
H 2.4 CULTURAL/RELIGIOUS ACTIVITIES AND OTHER PURPOSES	(i)	Grade A (Town Hall)										
	(aa)	Evening per Session	1,013.91	1,166.00	1,166.00	938.60	1,070.00					
	(bb)	Daytime per session	796.52	916.00	916.00	736.84	840.00					
	(cc)	One hour or less	284.35	327.00	327.00	263.16	300.00					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWABUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (INCL VAT)	2018/19 (EXCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
H 2.5 PREPARATION TIME/REHEARSALS	(ii)	Grade B (Community Halls/Centres and Supper Room)				
	(aa)	Evening per Session	356.52	410.00	328.95	R375.00
	(bb)	Daytime per session	356.52	410.00	328.95	R375.00
	(cc)	One hour or less	100.87	116.00	92.98	R106.00
	(iii)	Grade C (Community Support Halls/Centres)				
	(aa)	Evening per Session	268.70	309.00	248.25	R283.00
	(bb)	Daytime per session	268.70	309.00	248.25	R283.00
	(cc)	One hour or less	76.52	88.00	70.18	R80.00
	(iv)	Long term use (two day or more than two days & more but maximum 7 days)				
	(aa)	Commercial use per session	1,304.00	1,500.00	NEW	
H 3 SPACES HIRE OF MUNICIPAL SPORTS/PLAYGROUNDS/PARKS/OPEN SPOTS/PLAYGROUNDS	(v)	Community programmes / upliftment per month	174.00	200.00	NEW	
	(bb)	Religious use per session	696.00	800.00	NEW	
	(aa)	Commercial use per session	1,304.00	1,500.00	NEW	
a) Charitable organisations (Non-profitable) : Schools, religious, organisations, Child Welfare ect ; Fund raising events : 2 Days & more						
b) Charitable organisations (Non-profitable) : Schools, religious, organisations, Child Welfare etc ; One day event : i.e. Sports, Fun run etc						
(c) Profit making organisations / Individuals : Making profit for themselves						

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWABUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19		2018/19		2017/18		2017/18		COMMENTS		
		(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)	(EXCL VAT)	(INCL VAT)			
(i) Basic Charge (Non- Refundable) (Event Day) per day per ground	Refundable deposit (Proportionate to damages and on condition that the ground is maintained in a neat and tidy condition and upon termination of the function the ground be restored to its original conditions)	3,520.00	4,048.00	3,520.00	4,048.00	3,258.77	3,715.00	3,258.77	3,715.00	2017/18		
		352.17	405.00	352.17	405.00	325.44	371.00	325.44	371.00		2017/18	
		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00			2017/18
Hire fee, per day, for the use of municipal open spaces/vacant lots where any structure or marquee is fixed to the ground												
USE OF MUNICIPAL SWIMMING POOL												
(a) Entrance fees	(i) Adult	5.40	7.00	5.40	7.00	5.40	7.00	5.40	7.00	2017/18		
(ii) Child	2.16	2.50	2.16	2.50	2.16	2.50	2.16	2.50	2.16		2017/18	
(b) Parties/functions	(i) Hire fees, per night	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	2017/18		
(ii) Refundable deposit	(iii) Baptisms	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00		2017/18	
(c) Hire fees, per person up to 30 people	(i) Hire fees, per person up to 30 people	4.74	5.50	4.74	5.50	4.74	5.50	4.74	5.50	2017/18		
											2017/18	

P 1		PARKING FUND CONTRIBUTION		Calculated as follows:		P 2		PARKING		(a)	
										Parking Court at Civic Centre	

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN AREARS	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
(i)	Staff members of the Kwa-Dukuza Municipality	(aa)	Parking in allocated under cover parking bays for staff members of the Municipality, per month	9.47	11.00	8.77	10.00			
(b)	Beach Parking Permits: Per permit valid from 1 July to 30 June	(i)	Daily parking permits: per permit (Valid for one day only)	10.80	13.00	R 10.00	R 11.40			
	(iii)		Annual Beach parking permits: valid from 1 July to 30 June each year	108.00	125.00	R 100.00	R 114.00			
	(iv)		Annual Hospitality Beach Pay Parking Permits: For tourist related business valid from 1 July to 30 June each year.	216.00	250.00	R 200.00	R 228.00			
(c)	Parking management system: per hour or part thereof	(i)	Per hour or part thereof	6.09	7.00	R 5.26	R 6.00			
	(ii)		Per half hour	3.04	3.50	NEW				
(d)	Disabled parking discs	(i)	Valid for period of 3 years from date of issue	94.74	110.00	R 87.72	R 100.00	NEW		
P 3	PLOT CLEARING	(a)	Cutting down and removal of tall grass, weeds, undergrowth, etc.	Per square metre	R1.68 per sqm + 10% + VAT	R1.56 per sqm + 10% + VAT				
	(b)		Noxious weeds: as per tariff (a) (i), plus a surcharge of 50%							
R 1	RATES CLEARANCE CERTIFICATES	(a)	Certificate fee, per certificate - manual	270.00	310.50	R 270.00	307.80			
	(b)		Certificate fee, per certificate - electronic	150.00	172.50	R 150.00	171.00			
R 2	REFUSE REMOVAL		Monthly charges for the amount of services deemed necessary by Council							
			Number of bags per container :							
	bags	3	240 Litre Poly Cart container	10	1 M3 Bulk container	36	8 M3 bulk container	40	14 M3 Bulk Container	AMENDED
	bags	10	1 M3 Bulk container	36	8 M3 bulk container	40	14 M3 Bulk Container	AMENDED		
R 2.1	(a)		INCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only							
			Domestic includes dumping surcharge of R12.00							

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)												
APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWABUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS												
2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS							
(i)	158.26	182.00	146.27	166.75								
(ii)	179.13	206.00	165.35	188.50								
(iii)	226.09	260.00	208.16	237.30								
(iv)	360.87	415.00	333.60	380.30								
(v)	469.57	540.00	433.60	494.30								
(vi)	1,705.22	1,961.00	1,578.51	1,799.50								
(vii)	2,998.26	3,448.00	2,775.79	3,164.40								
(viii)	115.65	133.00	106.49	121.40								
(ix)												
EXCLUDING LIMITED GARDEN REFUSE REMOVAL - commercial customers												
Commercial includes R12.00 dumping surcharge												
(i)	209.57	241.00	193.86	221.00								
(ii)	245.22	282.00	227.02	258.80								
(iii)	735.65	846.00	681.05	776.40								
(iv)	862.61	992.00	798.25	910.00								
(v)	1,031.30	1,186.00	954.39	1,088.00								
(vi)	1,111.30	1,278.00	1,028.42	1,172.40								
(vii)	289.57	333.00	267.54	305.00								
(viii)	449.57	517.00	416.23	474.50								
(ix)	1,348.70	1,551.00	1,248.77	1,423.60								
(x)	504.35	580.00	466.05	531.30								
(xi)	1,500.87	1,726.00	1,389.56	1,584.10								
(xii)	793.04	912.00	733.95	836.70								
EXCLUDING LIMITED GARDEN REFUSE REMOVAL - applicable to domestic customers only												
Domestic includes dumping surcharge of R12.00												
(i)	111.30	128.00	102.81	117.20								
(ii)	111.30	128.00	102.81	117.20								
SPECIAL REMOVAL												
(i)												
(ii)												
(iii)												
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2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)
511.44	589.00		473.56
316.33	365.00		292.89
126.53	146.00		117.16
			133.56
(b)	Temporary Permits		
(i)	7 Days or part thereof		126.88
S 2 SEARCH FEE			
(a)	Search fee for the inspection of any document, other than the minutes of the council, which in the opinion of the Municipal Manager may be released, per document		
(b)	Copy of accounts, per document		
(c)	Search fee not covered		
(d)	Surveillance footage (Per Disc)		
S 3	SERVICES IN RESPECT OF WORK NOT PROVIDED FOR:		
	Charges		
	Any work undertaken or tariffs for which no specific provision exists in the Tariff of		
	NOTE:		
	The Chief Financial Officer shall have the right to require payment in advance of any amount estimated to be the cost of the service of work, provided that when the final cost is known, any shortfall shall be recovered by the Chief Financial Officer, or any amount by which the sum deposited exceeds the final cost shall be refunded.		
T 1 TOWN PLANNING (A)			
(a)	(i)	Town Planning Scheme Documents - Electric Copy	1,373.76
(a)	(ii)	Town Planning Scheme Documents - Hardcopy	1,717.20
(a)	(iii)	DFA Judgements (per judgement) - Electronic Copy	60.00
(a)	(iv)	DFA Judgements (per judgement) - Hardcopy	100.00
(b)		Town Planning Scheme maps, per Sheet A-O (Colour)	286.20
(i)	(i)	A1 (Colour)	148.82
(ii)	(ii)	A2 (Colour)	80.14
(iii)	(iii)	A3 (Colour)	40.07
(iv)	(iv)	A4 (Colour)	17.17
(c)		Town Planning Zoning Certificate	240.41
(d)		Special Consent Applications in terms of Section 67 b1z of the Natal Town Planning Ordinance, 1949 as amended	277.00
(i)	(i)	Table C applications: application for change of usage under Town Planning Scheme, per application	
(ii)	(ii)	Formal authority and relaxation applications: building line/side space etc	

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		(e)	Environmental levy						
			Payable before opening of township register or alternatively as per service agreement for each additional subdivision created	414.10	477.00	383.43	437.11		
(f)	Encroachment Applications (processing)			1,465.29	1,686.00	1,356.75	1,546.69		
(g)	Site Development Application (SDP)								
		(i)	Under one (1) ha	1,225.62	1,410.00	1,134.84	1,293.71		
		(ii)	1 ha but less than 5 ha	1,802.03	2,073.00	1,668.55	1,902.14		
		(iii)	greater than 5 ha	2,615.07	3,008.00	2,421.36	2,760.35		
(h)	GIS copies								
	Search fee, per document			74.41	86.00	68.90	78.55		
	Line map - full colour, cadastral and polygon shape with hatch (This is to include PDF or other digital format)	(i)	Paper - A4 copy	48.08	56.00	44.52	50.75		
			Film - A4 copy						
	Digital map (PDF or other digital format)	(ii)	Paper - A3 copy	48.08	56.00	44.52	50.75		
			Film - A3 copy	66.40	77.00	61.48	70.09		
	Digital map (PDF or other digital format)	(iii)	Paper - A2 copy	48.08	56.00	44.52	50.75		
			Film - A2 copy	120.20	139.00	111.30	126.88		
	Digital map (PDF or other digital format)	(iv)	Paper - A1 copy	48.08	56.00	44.52	50.75		
			Film - A1 copy	174.01	201.00	161.12	183.68		
	Digital map (PDF or other digital format)	(v)	Paper - A0 copy	48.08	56.00	44.52	50.75		
			Film - A0 copy	267.88	309.00	248.04	282.77		
	Digital map (PDF or other digital format)	(vi)	Digital map of LUMS Mapping (per sheet)	48.08	56.00	44.52	50.75		
	Digital			53.80	62.00	NEW			
		(i)	Cadastral only						
		(aa)	Up to 100 ha, per 10 ha						
		(bb)	Up to 200 ha, per 10 ha						
		(cc)	Up to 300 ha, per 10 ha						
		(dd)	More than 300 ha, per 10 ha						
		(ii)	Cadastral with datasets eg. zoning, land use, etc (excluding air photo)						
		(aa)	Up to 100 ha, per 10 ha						
		(bb)	Up to 200 ha, per 10 ha						

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(ff)-	Per the greater than 10 ha-			DELETE	72.35	82.47	
(ff)	Scheme amendment(s) - (per application)						
(aa)	Under half a ha	8,690.75	9,995.00		8,046.99	9,173.57	
(bb)	Half a ha but under one ha - as per under half a ha	8,690.75	9,995.00		8,046.99	9,173.57	
(cc)	1 ha but less than 5 ha	10,391.64	11,951.00		9,621.89	10,968.95	
(dd)	5 ha but less than 10 ha	11,209.02	12,891.00		10,378.73	11,831.75	
(ee)	10 ha	12,170.66	13,997.00		11,269.13	12,846.80	
(ff)	Per ha greater than 10 ha	516.88	595.00		478.59	545.59	
(iii)	Consent i.e. scheme(s) - per application						
(aa)	Land use consent	4,002.79	4,604.00		3,706.29	4,225.17	
(bb)	Relaxation consent	1,472.50	1,694.00		1,363.43	1,554.30	
c)	Township establishments (Subdivision and consolidation or extension of township boundary)						
(i)	Consolidation, subdivision and approval of layout - township approval						
(aa)	Basic Fees	1,220.07	1,404.00		1,129.70	1,287.85	
(bb)	Plus charge, per subdivision (including the remainder)	378.64	436.00		350.60	399.68	
(cc)	Amendment to an existing subdivision before approval of layout plan by SG (per subdivision)	1,220.07	1,404.00		1,129.70	1,287.85	
(ii)	Amendment, phasing, cancellation of approved layout plan						
(aa)	Basic Fees	1,220.07	1,403.08		1,129.70	1,287.85	
(bb)	Plus charge, per extra subdivision created	378.64	436.00		350.60	399.68	
(cc)	Amendment to an existing subdivision	1,220.07	1,404.00		1,129.70	1,287.85	
(d)	Boundary Adjustment			NEW			
(i)	Basic Fees	1,220.08	1,404.00				
(aa)	1-2 boundaries	217.39	250.00				
(bb)	3-5 boundaries	434.78	500.00				
(cc)	10 and over	869.57	1,001.00				
(d)-	Development of land outside scheme (Application). Will apply to areas that do not have detailed schemes and/or until KBM LUTMS is in effect.			DELETE			
(ff)-	Application for development of land for an activity listed under Schedule 3 of the KBM SPLUMA By-law (except for a Telecommunication Mast)			DELETE			

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(aa)- Under half a ha-				DELETE	7,963.52	9,078.41	
(bb)- Half a ha but under one ha - as per under half a ha-				DELETE	7,963.52	9,078.41	
(cc)- 1 ha but less than 5 ha-				DELETE	9,532.85	10,867.44	
(dd)- 5 ha but less than 10 ha-				DELETE	10,278.56	11,717.55	
(ee)- 10 ha-				DELETE	11,168.96	12,732.61	
(ff)- Per ha greater than 10 ha-				DELETE	478.59	545.59	
(e)	Alteration, suspension and deletion of restrictions relating to land						
(i)	Alterations, suspension and removal restrictive Title conditions (Title Deeds)	5,724.00	6,583.00		5,300.00	6,042.00	
(ii)	Cancellation or phasing of approved layout plans	5,724.00	6,583.00		5,300.00	6,042.00	
(iii)	Removal, amendment or suspension of a servitude condition (Title Deeds)	5,724.00	6,583.00		5,300.00	6,042.00	
(f)	Development of land in terms of condition of title						
(i)	Under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(ii)	Half a ha but under one ha - as per under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(iii)	1 ha but less than 5 ha	10,295.47	11,840.00		9,532.85	10,867.44	
(iv)	5 ha but less than 10 ha	11,100.84	12,766.00		10,278.56	11,717.55	
(v)	10 ha	12,062.47	13,872.00		11,168.96	12,732.61	
(vi)	Per ha greater than 10 ha	516.88	595.00		478.59	586.77	
(g)	Permanent closure of public places and roads (Chapter 7 of the PDA: Not in effect)						
(i)	Land Use consent						
(aa)	Under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(bb)	Half a ha but under one ha - as per under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(cc)	1 ha but less than 5 ha	10,295.47	11,840.00		9,532.85	10,867.44	
(dd)	5 ha but less than 10 ha	11,100.84	12,766.00		10,278.56	11,717.55	
(ce)	10 ha	12,062.47	13,872.00		11,168.96	12,732.61	
(ff)	Per ha greater than 10 ha	516.88	595.00		478.59	545.59	
(ii)	Relaxation consent	1,472.50	1,695.00		1,363.43	1,554.30	
(h)	Authorisation of an unlawful activity where the activity results in a scheme amendment application						
(as) & (bb) - The fee must be calculated as follows: penalty fee + 5% of the penalty fee + fee based on the site size, and penalty + 10% of the penalty fee + fee based on the site size							
(i)	PENALTY FEE	20,000.00	20,000.00		R20,000.00	R20,000.00	
(aa)	Residential - Land Use	5%	5%		5%	5%	
(bb)	Non Residential - Land Use	10%	10%		10%	10%	
(hi)	Under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(hii)	Half a ha but under one ha - as per under half a ha	8,600.60	9,891.00		7,963.52	9,078.41	
(iv)	1 ha but less than 5 ha	10,295.47	11,840.00		9,532.85	10,867.44	

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	(v)	5 ha but less than 10 ha	11,100.84	12,766.00	10,278.56	11,717.55	COMMENTS	2017/18 (INCL VAT)	COMMENTS
		10 ha	12,062.47	13,872.00	11,168.96	12,732.61			
	(vi)	Per ha greater than 10 ha	516.88	595.00	478.59	545.59			
	(i)	Authorisation of an unlawful activity where the activity results in a special consent application							
(aa) & (bb) - The fee must be calculated as follows: penalty fee + 5% of the penalty fee + fee based on the site size, and penalty + 10% of the penalty fee + fee based on the site size	(i)	PENALTY FEE	20,000.00	20,000.00	R20,000.00	R20,000.00			
	(aa)	Residential - Land Use	5%	5%	5%	5%			
	(bb)	Non Residential - Land Use	10%	10%	10%	10%			
	(ii)	Under half a ha	8,600.60	9,891.00	7,963.52	9,078.41			
	(iii)	Half a ha but under one ha - as per under half a ha	8,600.60	9,891.00	7,963.52	9,078.41			
	(iv)	1 ha but less than 5 ha	10,295.47	11,840.00	9,532.85	10,867.44			
	(v)	5 ha but less than 10 ha	11,100.84	12,766.00	10,278.56	11,717.55			
	(vi)	10 ha	12,062.47	13,872.00	11,168.96	12,732.61			
	(vii)	Per ha greater than 10 ha	516.88	595.00	478.59	545.59			
	(k)	Authorisation of an unlawful activity where the activity results in an application for development of land							
(aa) & (bb) - The fee must be calculated as follows: penalty fee + 5% of the penalty fee + fee based on the site size, and penalty + 10% of the penalty fee + fee based on the site size	(i)	PENALTY FEE	20,000.00	20,000.00	R20,000.00	R20,000.00			
	(aa)	Residential - Land Use	5%	5%	5%	5%			
	(bb)	Non Residential - Land Use	10%	10%	10%	10%			
	(ii)	Under half a ha	8,600.60	9,891.00	7,963.52	9,078.41			
	(iii)	Half a ha but under one ha - as per under half a ha	8,600.60	9,891.00	7,963.52	9,078.41			
	(iv)	1 ha but less than 5 ha	10,295.47	11,840.00	9,532.85	10,867.44			
	(v)	5 ha but less than 10 ha	11,100.84	12,766.00	10,278.56	11,717.55			
	(vi)	10 ha	12,062.47	13,872.00	11,168.96	12,732.61			
	(vii)	Per ha greater than 10 ha	516.88	595.00	478.59	545.59			

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPEALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/19 (EXCL VAT) (INCL VAT)	2018/19 (EXCL VAT) (INCL VAT)	COMMENTS	2017/18 (EXCL VAT) (INCL VAT)	2017/18 (EXCL VAT) (INCL VAT)	COMMENTS
(v) 5 ha but less than 10 ha	11,100.84	12,766.00		10,278.56	11,717.55	
(vi) 10 ha	12,062.47	13,872.00		11,168.96	12,732.61	
(vii) Per ha greater than 10 ha	516.88	595.00		478.59	545.59	
(i) Access to information						
(i) Search fee, per document						
(ii) Printing/copying, per page						
(m) Appeal fees - Deposit fee when lodging an appeal (Refundable if Appeal upheld)	10,000.00	10,000.00		10,000.00	10,000.00	
The following non refundable fees for the following categories shall apply	8,586.00	9,874.00		7,950.00	9,063.00	
(i) Relaxation consent	11,448.00	13,166.00		10,600.00	12,084.00	
(ii) Land use consent	11,448.00	13,166.00		10,600.00	12,084.00	
(iii) Subdivisions Only (less than 20 subdivisions including portions)	14,310.00	16,457.00		13,250.00	15,105.00	
(iv) Subdivisions Only (more than 20 subdivisions including portions)	17,172.00	19,750.00		15,900.00	18,126.00	
(v) Scheme amendment(s)	22,896.00	26,331.00		21,200.00	24,168.00	
(vi) Rezoning	5,724.00	6,583.00		5,300.00	6,042.00	
(vii) The following amount will be added on appeals emanating from applications for Authorisation of unlawful activity	2,700.00	3,105.00		2,500.00	2,850.00	NEW
(viii) Intervention Status Application Fee						
(n) Amendment of approved Conditions of Establishment (and any related documentation) approved for a development application, in terms of the KZN PDA,2008, TOWN PLANNING ORDINANCE,1949 (or any 'previous' legislation)	286.20	330.00		265.00	302.10	
(i) Amendment of documentation relating to development application approval (Conditions of Establishment)	286.20	330.00		265.00	302.10	
(ii) Amendment of any and all documentation relating to lodging of deeds, plans and or documents with Registrar of Deeds	4,002.79	4,604.00		3,706.29	4,225.17	
(o) The extension or replacement of a building on a property that is used for the purpose defined in Schedule 3, notwithstanding that municipal planning approval was not required at the time that the use of the original building for that purpose commenced	1,144.80	1,317.00		1,060.00	1,208.40	
(p) Notarial tying adjacent properties	1,144.80	1,317.00		1,060.00	1,208.40	
(q) The extension of a sectional title scheme by the addition of land to common property in terms of section 26 of the Sectional Titles Act	572.40	660.00		530.00	604.20	
(r) A material change to a Municipality's decision on an application for a municipal planning approval	572.40	660.00		530.00	604.20	
(s) The cancellation of a municipality's decision on an application for municipal planning approval, except a decision to adopt or amend a land use scheme						
NOTE: Penalties for the non-compliance of legislation and by-laws of Kwadukuzza Municipality shall be payable on a fee structure as endorsed by the Magistrate's Court						
V 1 VALUATION ROLL RELATED TARIFFS						
(a) Valuation roll per township per copy - electronic copy	150.00	172.50		150.00	171.00	
(b) Valuation roll for whole Kwadukuzza area per copy - electronic copy	600.00	690.00		600.00	684.00	
(c) Valuation appeal fee, per property, non-refundable	650.00	747.50		650.00	741.00	
(d) Prescribed fee, in terms of S53 (2) of the Municipal Property Rates Act	850.00	977.50		850.00	969.00	

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(e) Section 78 valuation review	750.00	862.50		750.00	855.00	
(f) Valuation Certificate		20.00		20.00	22.80	
(g) Returns of property transfers, as supplied by the Registrar of Deeds						
(i) First inspection by any ratepayer in connection with any appeal which he may contemplate	7.50	8.63		7.50	8.55	
(ii) For inspection other than as provided above	15.00	17.25		15.00	17.10	
(iii) For copies, per property transferred	6.50	7.48		6.50	7.41	
X1 SUPPLY OF ELECTRICITY						
Designated electrical installations shall mean electrical wiring installations within dwelling units, community halls, or such like public facilities, subsidized by National, Provincial, or Local Government						
X1.1 INSTALLATION OF ELECTRICITY SERVICES:						
(a) The charges payable to the KwaDukuza Municipality ("KDM") for the "installation" of services shall be as per the tariffs listed hereunder.						
(b) Any and all headings used in this section are for convenience only. Although the heading of this section contains the word "Installation", this section does not only deal with installation but contains the KDM's charges for both the provision and installation of electrical and allied services.						
(c) All the charges referred to in this section, whether estimated or final, shall be paid to KDM prior to any connection or installation.						
(d) All the charges listed hereunder must be paid unless exempted in terms of a written agreement concluded with the municipality.						
(e) In the case of a proposed sectional title development, or a proposed share block scheme, or a proposed commercial development, only the registered owner at the time (and not any future owner(s) or "developer") may apply for and be granted electrical services.						
X1.2 Standard Services						
Only prepayment or electronic meters with online reading facilities will be installed in farm areas						
X1.3 DEMAND BASED COMPONENT ("DBC")						
(a) Indigent persons: The DBC charge is not applicable to any dwelling or unit occupied by person(s) registered as being indigent with the KDM / its Council. In the case of dwelling units within which persons registered with Council as being indigent reside, the circuit breaker capacity shall be limited to 20 Ampere Single Phase.						
(ii) NEW Installations (Council Developed)						
Low Income Unit						
Community Residential Unit						
Social Housing Units						
Affordable/ Gap Unit (Approved as FLISP)						
REES PAID BY NORMAL DEVELOPMENT	Exempt			Exempt		
REES PAID BY NORMAL DEVELOPMENT	Exempt			Exempt		

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX)	2. ALL APPLICANTS OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN AREARS		(b)	(c)	(i)	(ii)	(d)	The charges for the DBC are-		2018/19	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
The charge per kVA applied for as recorded on the official supply application document PER kVA shall be	Single phase 60 Amp = 13.8 kVA Load - KVA (admn) = 4.7 kVA	Basic Demand Based Component	Plus: Complete Service Connection Component including cables etc	OR Partial Service connection (Not including cables)	Places of worship: (a) 50% rebate be applicable at the time of application	(b) Demand contribution is payable over six months without attracting interest	(c) The rebate structure is only granted once to a religious organisation	(d) Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.	Three Phase (Maximum 60A) - (1.73x4.7 = 8.131kVA)	R16,450.00	R18,917.50	R 16,450.00	R 18,753.00	R3,500.00	R3,990.00				
										R16,450.00	R18,917.50	R 16,450.00	R 18,753.00	R3,500.00	R3,990.00				
Basic Demand Based Component	Plus: Complete Service Connection Component including cables etc	OR Partial Service connection (Not including cables)	Places of worship: (a) 75% rebate be applicable at the time of application	(b) Demand contribution is payable over six months without attracting interest	(c) The rebate structure is only granted once to a religious organisation	(d) Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.	Three Phase (Maximum 150A) - 1.73x2.5x4.7=20.33kVA)	Basic Demand Based Component	Plus: Service Connection Component	R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				
										R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				
(c) The rebate structure is only granted once to a religious organisation	(b) Demand contribution is payable over six months without attracting interest	(a) 75% rebate be applicable at the time of application	Places of worship: (a) 75% rebate be applicable at the time of application	(b) Demand contribution is payable over six months without attracting interest	(c) The rebate structure is only granted once to a religious organisation	(d) Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.	Three Phase (Maximum 150A) - 1.73x2.5x4.7=20.33kVA)	Basic Demand Based Component	Plus: Service Connection Component	R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				
										R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				
(c) The rebate structure is only granted once to a religious organisation	(b) Demand contribution is payable over six months without attracting interest	(a) 75% rebate be applicable at the time of application	Places of worship: (a) 75% rebate be applicable at the time of application	(b) Demand contribution is payable over six months without attracting interest	(c) The rebate structure is only granted once to a religious organisation	(d) Should the premises be sold off at a later stage and should the use of the premises change, the new owner will be compelled to pay in the difference between the full approved tariff of charges at that point in time and what was paid in as a charge at the time of application for electricity by the religious organisation.	Three Phase (Maximum 150A) - 1.73x2.5x4.7=20.33kVA)	Basic Demand Based Component	Plus: Service Connection Component	R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				
										R71,155.00	R81,828.25	R 71,155.00	R 81,116.70	R71,155.00	R 81,116.70				

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1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST INDICATED AS INCLUSIVE OF VALUE ADDED TAX) APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUDUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN ARREARS	2018/18	2018/19	2018/19	2017/18	2017/18	COMMENTS
(aa) First offence plus averaged consumption monitored over a 6 month period	R9,663.06	R11,112.52	R 8,784.60	R 10,014.44	R 13,352.59	
(bb) Second offence in terms of the Credit Control Policy	R12,884.08	R14,816.69	R 11,712.80			
(ii) The charge for illegal connection to the electricity supply network for commercial properties:						
(aa) First offence without legal connection from Council (where demand based	R12 884.08 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R14 816.69 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R11 712.80 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R13 352.59 + New services connection fee as determined by the Technical Services Dept + Demand Based Component		
(bb) Second offence without legal connection from Council (where demand based	R15 299.85 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R17 594.83 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R13 908.95 + New services connection fee as determined by the Technical Services Dept + Demand Based Component	R15 856.20 + New services connection fee as determined by the Technical Services Dept + Demand Based Component		
(b) The charge for blocking/unblocking of pre-paid meters, for the non-payment of an account, by an official		R50.00	R57.00	R50.00	R57.00	new
(a) The charge in the case of call outs to repairs and restore a consumer's supply which has not resulted from defects in the Council's service apparatus, which charge shall be a charge against the monthly account of the consumer and for which the supply of power may be disconnected		Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
X1.6 TESTING OF INSTALLATIONS:						
The charge to be paid in advance to the Town Treasurer for a second or subsequent test on any installation shall be:		Cost plus 10%	Cost plus 10%	Cost plus 10%	Cost plus 10%	
The distance covered in all cases shall be assessed on both the outward and inward journeys and calculated to the nearest kilometre.						
X1.7 CHARGES FOR ELECTRICITY SUPPLIED						
TARIFFS 1 TO 11 AS APPROVED BY NERSA						
TARIFF 1						
a) Industrial, commercial and other consumers, excluding the use of electricity of farmers for irrigation purposes and domestic consumers with a notified maximum demand of 65KVA or more, but not exceeding 1000KVA:						
(i) A Service/basic/availability charge as approved by the National Electricity Regulator from time to time, which shall be payable whether or not any electricity is consumed; PLUS		R1,291.738	R1,485.499	R 1,209.040	R 1,378.306	

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K	TARIFF 11:	TOU : RESIDENTIAL	(iv)	Energy charge: Peak	R3,257	R3,745
				Any meter conversions relating to Tariff 10 shall be for the account of the applicant.	R0,000	R0,000
			(i)	Basic Monthly charge	R 74,010	R 84,371
				PLUS	R0,000	R0,000
				an energy charge during the off peak/Low demand period as approved by the National Electricity Regulator from time to time		
			(i)	Energy charge: Off Peak	R 0,818	R 0,933
			(ii)	Energy charge: Standard	R1,181	R1,358
			(iii)	Energy charge: Peak	R2,362	R2,716
				Any meter conversions relating to Tariff 11 shall be for the account of the applicant.	R0,000	R0,000
XL8	ELECTRICITY AVAILABILITY CHARGE					
			a)	No charge shall be made against any subdivision which exceeds 2 ha;		
			b)	No charge shall be made against any property complying with the requirements of Section 17 (1) (i) of the Municipal Property Rates Act, No 6 of 2004		
			c)	No charge shall be made against one subdivision which is used for bona fide gardening purposes in conjunction with an adjoining subdivision on which there is erected a dwelling house which is connected to the Council's electricity scheme, if such subdivision is owned by the same person or the spouse of the person who owns such dwelling house;		
			d)	In any area where no town planning scheme in terms of the Ordinance 27 of 1949 is in existence, the charge shall be levied as if such property is zoned for special residential use.		
			e)	Depending on the zoning of such subdivision in terms of any town planning scheme in force from time to time, the monthly charges per subdivision shall be as follows:		
			(f)	Irrespective of the zoning of the property there shall be payable a monthly charge of		
			If zoned for other purposes		R105,45	R121,27
			Notified maximum demand:		R0,00	R0,00
XL9	GENERAL PROVISIONS					

1. VALUE ADDED TAX MUST BE ADDED TO ALL TARIFFS LISTED BELOW (EXCEPT TO FINES, REFUNDABLE DEPOSITS, INTEREST CHARGES OR WHERE INDICATED AS INCLUSIVE OF VALUE ADDED TAX) 2. ALL APPROVALS OF APPLICATIONS FOR SERVICES LISTED BELOW SHALL BE SUBJECT TO THE APPLICANT OBTAINING A CLEARANCE TO THE EFFECT THAT KWADUKUZA MUNICIPAL ACCOUNTS IN THE NAME OF THE APPLICANT/OWNER ARE NOT IN AREARS	2018/19 (EXCL VAT)	2018/19 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS	2017/18 (EXCL VAT)	2017/18 (INCL VAT)	COMMENTS
<p>(ii) Every new consumer requiring a supply of electricity in excess of 60A single phase or 20A three-phase shall give three months prior written notice of his requirements; provided that the period of notice may be reduced at the discretion of the Engineer.</p> <p>(iii) Every existing consumer who wishes to increase his installed load shall give the Council three months prior written notice of his requirements, provided that the period of notice may be reduced at the discretion of the Engineer.</p> <p>(iv) With effect from the date on which the Council is in a position to meet the notified requirements or the date stipulated in the notice given under paragraph (bb) or (cc), whichever is the later, the amperage charge or the maximum demand charge applicable to such consumer shall be adjusted accordingly.</p> <p>(v) In the event of the actual consumption of any consumer exceeding his notified maximum demand, the Engineer may call upon such consumer to negotiate an increased notified maximum demand in terms of this Bylaw. Should such consumer fail to notify the Board of his increased requirements within thirty (30) days of being called upon to do so, the Engineer, after inspection of the consumer's installation may notify the Town Treasurer of such increased notified maximum demand as should, in his opinion apply to such consumer for accounting purposes and the charges therefore shall be adjusted accordingly.</p>									
<p>(i) Where the joint requirements of any two or more consumers necessitate, in the opinion of the Engineer, the specific installation of one or more transformers together with associated switch gear, such consumers shall jointly be responsible for the cost of such installation, in proportion to their individual requirements.</p> <p>(ii) In designing such a bulk supply installation, as provided for under item (i) above, it shall be competent for the Council to install a transformer with a larger capacity than that called for by the applicant, provided that</p> <p>(iii) The amount payable by the Applicant shall be pro-rated accordingly; and Council shall have the right to use any such excess capacity for such other needs as it deems fit.</p> <p>(iv) In respect of all bulk installations the applicant shall be required to provide a chamber, to the Council's requirements, in which any such transformers, switch gear and equipment shall be accommodated.</p> <p>(v) Where application is made for an increased supply and sufficient spare capacity exists on the transformer of greater capacity, the consumer shall in addition to the charges as provided for in these by-laws, be charged the pro-rata cost of the additional transformer capacity based upon the cost of a new transformer or Mini Sub Station of that capacity at that time, plus 10%.</p>									
<p>X1.10 REDUNDANT STREETLIGHT POLES</p> <p>a) Whole poles, as is, per meter</p>									
<p>Z 1 SURCHARGE</p>									

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Budget by Function		Segment Desc		2019 Final Budget	2020 Final Budget	2021 Final Budget
10	Assessment Rates (Dept 10)	NV Assessment Rates SFA Expenditure 010260972		10,000,000.00	10,540,000.00	11,119,700.00
10	Assessment Rates (Dept 10)	Rates General Internal - Recoveries (01000100)		(1,099,203.00)	(1,157,505.96)	(1,221,168.79)
10	Assessment Rates (Dept 10)	Assessment Rates Special Rating Area (01000140)		(10,540,000.00)	(10,540,000.00)	(11,119,700.00)
10	Assessment Rates (Dept 10)	Assessment Rates Agricultural Property		(6,448,442.00)	(6,796,652.67)	(7,170,474.05)
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Agricultural Prop 010260971		3,441,682.00	3,602,236.83	3,800,359.85
10	Assessment Rates (Dept 10)	Assessment Rates Business Commercial Property		(128,894,569.00)	(135,844,335.73)	(143,315,774.19)
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Bus Comm Prop 010260971		10,000,920.00	10,542,023.68	11,121,834.98
10	Assessment Rates (Dept 10)	Assessment Rates Municipal Properties		(13,207,873.00)	(13,921,098.14)	(14,686,758.54)
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Municipal Properties 010260971		13,207,873.00	13,921,098.14	14,686,758.54
10	Assessment Rates (Dept 10)	Assessment Rates National Monument Properties		(14,813.00)	(15,612.90)	(16,471.61)
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Nat Monument Prop 010260971		(3,784,463.00)	(3,988,824.00)	(4,208,209.32)
10	Assessment Rates (Dept 10)	Assessment Rates Public Benefit Organisations		3,784,463.00	3,988,824.00	4,208,209.32
10	Assessment Rates (Dept 10)	Assessment Rates Public Service Infrastructure Properties		(2,917,970.00)	(3,075,540.38)	(3,244,695.10)
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Pub Serv Infra Prop 010260971		1,568,551.00	1,637,052.75	1,710,590.66
10	Assessment Rates (Dept 10)	Assessment Rates Residential Properties Developed		(259,061,718.00)	(273,051,050.77)	(288,068,858.56)
10	Assessment Rates (Dept 10)	Assessment Rates Residential Properties Vacant Land		36,616,044.00	38,593,310.38	40,715,942.45
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Vacant Land 010260971		(81,978,441.00)	(86,405,276.81)	(91,157,567.04)
10	Assessment Rates (Dept 10)	Assessment Rates Land Assistance Acquisition of Land		13,501,404.00	14,230,479.82	15,013,156.21
10	Assessment Rates (Dept 10)	Assessment Rates Rev For Land Acq 010260971		(8,591,882.00)	(9,055,790.93)	(9,553,859.43)
10	Assessment Rates (Dept 10)	Assessment Rates State Owned Properties		8,591,882.00	9,055,790.93	9,553,859.43
10	Assessment Rates (Dept 10)	Assessment Rates Rev For State Owned Properties		(6,707,720.00)	(7,069,936.88)	(7,458,783.41)
15	Beach Amenities (Dept 15)	Beach Amenities Civic Works 015235020		402,460.00	424,192.84	447,523.45
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Fences 015235010		150,000.00	158,100.00	166,795.50
15	Beach Amenities (Dept 15)	Beach Amenities Tools Equipment 015235210		200,000.00	210,800.00	222,394.00
15	Beach Amenities (Dept 15)	Beach Amenities Vehicles Plant 015235210		19,691.00	20,754.31	21,895.80
15	Beach Amenities (Dept 15)	Beach Amenities Electricity Rates 015260970		169,387.00	178,533.90	188,353.26
15	Beach Amenities (Dept 15)	Beach Amenities Telephone Allowance 015200190		166,219.00	175,194.83	184,930.54
15	Beach Amenities (Dept 15)	Beach Amenities Housing 015200090		8,277.00	8,773.96	9,203.78
15	Beach Amenities (Dept 15)	Beach Amenities Leave Bonus Salaried Staff 015200010		2,207.00	2,326.18	2,454.12
15	Beach Amenities (Dept 15)	Beach Amenities Leave Pay 015200020		242,890.00	256,006.06	270,086.39
15	Beach Amenities (Dept 15)	Beach Amenities Overtime 015200060		165,863.00	174,819.60	184,434.68
15	Beach Amenities (Dept 15)	Beach Amenities Salaries 015200200		537,991.00	567,042.51	598,229.85
15	Beach Amenities (Dept 15)	Beach Amenities Industrial Council Levies 015200160		3,549,679.20	3,735,037.88	3,940,464.96
15	Beach Amenities (Dept 15)	Beach Amenities Group Life 015200080		3,311.00	3,489.79	3,681.73
15	Beach Amenities (Dept 15)	Beach Amenities Pension Superannuation 015200110		23,553.00	24,824.86	26,190.23
15	Beach Amenities (Dept 15)	Beach Amenities Unemployment Insurance Fund 015200200		418,600.00	441,204.40	465,470.64
15	Beach Amenities (Dept 15)	Beach Amenities Cleansing Materials 015260020		598,539.00	630,860.11	665,557.41
15	Beach Amenities (Dept 15)	Beach Amenities Sundry Oils Fuel 015260810		33,043.00	34,827.32	36,742.82
15	Beach Amenities (Dept 15)	Beach Amenities Office Machinery Equip 015260070		136,551.00	143,924.75	151,840.62
15	Beach Amenities (Dept 15)	Beach Amenities Toilet Hire 015260190		336,555.00	354,728.97	374,239.06
15	Beach Amenities (Dept 15)	Beach Amenities Water Sanitation 015260740		133,672.00	140,890.29	148,639.25
15	Beach Amenities (Dept 15)	Beach Amenities Printing Stationery 015260100		22,004.00	23,297.62	24,578.98
15	Beach Amenities (Dept 15)	Beach Amenities Skills Development Levy 015200240		200,000.00	210,800.00	222,394.00
15	Beach Amenities (Dept 15)	Beach Amenities Protective Clothing 015261100		310,224.00	326,976.10	344,559.78
15	Beach Amenities (Dept 15)	Beach Amenities Workmen's Compensation 015270030		15,958.00	16,819.73	17,744.82
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		92,556.00	97,564.56	102,930.62
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		36,678.00	38,658.61	40,784.84
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		172,357.00	181,664.28	191,655.81
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		38,853.60	40,890.25	42,990.55
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		2,574,386.00	2,660,702.84	2,807,041.50
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		1,453,705.00	1,542,745.07	1,627,596.05
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		210,604.00	221,976.62	234,185.33
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		3,624,661.00	3,820,392.69	4,030,514.25
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		819,595.00	863,853.13	911,365.05
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		61,730.00	64,536.42	68,085.92
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		439,301.00	483,760.00	509,839.36
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		344,756.00	363,372.82	383,358.33
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		265,830.00	280,184.82	295,534.00
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		51,277.00	54,045.96	57,018.49
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		6,620,000.00	6,977,480.00	7,361,241.40
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		690,000.00	727,260.00	767,259.30
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		1,090,000.00	1,148,860.00	1,212,047.00
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		18,392,087.26	23,356,545.91	23,356,545.91
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		3,502,404.00	3,692,587.82	3,895,680.15
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		195,606.00	206,168.72	217,508.00
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		450,878.00	475,225.41	501,367.81
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		50,000.00	52,700.00	55,598.50
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		50,000.00	52,700.00	55,598.50
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		280,000.00	295,120.00	311,351.60
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		1,327,560.00	1,399,248.24	1,476,206.89
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		4,200,000.00	4,426,800.00	4,670,274.00
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		174,521.00	183,945.13	194,682.12
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		374,447.00	394,667.14	416,373.83
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		16,154.00	17,026.32	17,992.76
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		23,182,405.00	24,434,254.87	25,778,138.89
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		3,726,695.00	3,400,935.53	3,587,988.04
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(3,648,379.00)	(3,945,398.77)	(4,056,832.40)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(47,700.00)	(50,275.80)	(53,040.97)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(37,104.00)	(39,107.62)	(41,258.53)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(1,590.00)	(1,675.86)	(1,768.03)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(330,059.00)	(347,882.19)	(367,015.71)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(130,380.00)	(137,420.52)	(144,978.65)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(212,004.00)	(223,452.22)	(235,742.09)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(2,500,000.00)	(2,635,000.00)	(2,779,925.00)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		(87,307,414.00)	(101,797,710.73)	(118,519,595.82)
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		8,238.00	8,687.85	9,160.41
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		52,650.00	55,493.10	58,545.22
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		62,027.00	65,376.46	68,972.16
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		97,891.00	103,177.11	108,851.86
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		216,716.00	228,429.20	240,992.81
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		313,268.00	330,184.47	348,344.62
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		50,296.00	53,011.98	55,927.64
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		26,823.00	28,271.44	29,826.37
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		28,504.00	30,043.22	31,693.59
15	Beach Amenities (Dept 15)	Beach Amenities Buildings Depreciation 015270001		346,772.00	365,497.69	385,600.06

Budget by Function		Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
21	Human Resources (Dept 21)	Human Resources Leave Pay 021200020	160,790.00	169,472.66	178,793.66
21	Human Resources (Dept 21)	Human Resources Overtime 021200060	1,100.00	1,159.40	1,223.17
21	Human Resources (Dept 21)	NV Human Resources Travelling Allowances 021200180	229,832.00	242,242.93	255,566.29
21	Human Resources (Dept 21)	Human Resources Salaries 021200000	4,429,905.20	4,669,120.08	4,925,971.69
21	Human Resources (Dept 21)	Human Resources Industrial Council Levies 021200160	1,907.00	2,009.98	2,120.53
21	Human Resources (Dept 21)	Human Resources Group Life 021200080	32,699.00	34,484.75	36,360.31
21	Human Resources (Dept 21)	Human Resources Medical Aid 021200110	265,084.00	279,993.08	294,765.46
21	Human Resources (Dept 21)	Human Resources Pension Superannuation 021200140	854,557.00	900,703.08	990,241.75
21	Human Resources (Dept 21)	Human Resources UIF 021200280	26,311.00	27,731.79	29,257.04
21	Human Resources (Dept 21)	Human Resources Sundry Oils Fuel 021260020	16,850.00	17,759.90	18,736.69
21	Human Resources (Dept 21)	Human Resources Medical Examinations 021261330	21,415.00	22,571.41	23,812.84
21	Human Resources (Dept 21)	Human Resources Office Machinery Equip 021260070	68,917.00	72,638.52	76,633.64
21	Human Resources (Dept 21)	Human Resources Office Performance 021261263	2,160,470.00	2,277,083.68	2,402,372.23
21	Human Resources (Dept 21)	NV Human Resources Corporate Performance 021260160	35,311.00	37,217.79	39,264.77
21	Human Resources (Dept 21)	Human Resources Retirement Recog 021260972	42,075.00	44,347.05	46,786.14
21	Human Resources (Dept 21)	Human Resources Workers Month 021261761	118,800.00	125,215.20	132,102.04
21	Human Resources (Dept 21)	Human Resources Bursary Fund Employ 021261764	50,490.00	53,216.46	56,143.37
21	Human Resources (Dept 21)	Human Resources Conferences Workshops 021260160	625,482.00	659,188.03	695,517.22
21	Human Resources (Dept 21)	NV Human Resources MFAP 021260160	22,408.00	23,618.03	24,917.02
21	Human Resources (Dept 21)	Human Resources Training 021260880	288,675.00	304,263.45	320,997.94
21	Human Resources (Dept 21)	Human Resources Skills Levy 021200240	2,177,583.70	2,295,173.22	2,421,407.75
21	Human Resources (Dept 21)	Human Resources Travel Subsidence 021260900	49,944.00	52,640.98	55,536.23
21	Human Resources (Dept 21)	Human Resources Tracking Fees 021261530	47,280.00	49,933.12	52,573.94
21	Human Resources (Dept 21)	Human Resources Workers Compensation 021260060	3,514.00	3,703.76	3,907.46
21	Human Resources (Dept 21)	Human Resources Less Charges to Other Dep 021280060	50,403.00	53,174.76	56,046.62
21	Human Resources (Dept 21)	NV MM Office Legal Fees 022260641	(336,939.00)	(355,133.71)	(374,666.06)
21	Human Resources (Dept 21)	NV MM Office By Laws Promulgations 022260120	900,000.00	948,600.00	1,000,773.00
21	Human Resources (Dept 21)	MM Office Inter Relations Prog 022261782	40,000.00	1,686,400.00	1,779,152.00
21	Human Resources (Dept 21)	Municipal Managers Office Electricity Rates 022260970	44,305.00	46,697.47	49,265.83
21	Human Resources (Dept 21)	NV Municipal Manager Off Vehicles Depreciation 022270001	9,960.00	10,497.84	11,075.22
21	Human Resources (Dept 21)	Municipal Managers Office Telephone Allowance 022200190	66,980.00	70,596.92	74,478.75
21	Human Resources (Dept 21)	Municipal Managers Office Housing Subsidy 022200090	98,673.00	104,001.34	109,721.42
21	Human Resources (Dept 21)	Municipal Managers Office Leave Bonus 022200010	26,085.00	27,493.59	29,005.74
21	Human Resources (Dept 21)	Municipal Managers Office Leave Pay 022200020	850,000.00	895,900.00	945,174.50
21	Human Resources (Dept 21)	Municipal Managers Office Overtime 022200060	122,856.00	129,432.33	136,614.41
21	Human Resources (Dept 21)	Municipal Managers Office Travelling Allowance 022200180	105,562.00	111,262.35	117,381.78
21	Human Resources (Dept 21)	Municipal Managers Office Salaries 022200000	1,056,915.00	1,113,988.41	1,175,257.77
21	Human Resources (Dept 21)	Municipal Managers Office Industrial Cou Levy 022200160	10,179,165.20	10,728,841.17	11,318,927.44
21	Human Resources (Dept 21)	Municipal Managers Office Insurance General 022260050	3,256.00	3,431.82	3,620.57
21	Human Resources (Dept 21)	Municipal Managers Office Pension 022200140	62,463.00	65,836.00	69,456.98
21	Human Resources (Dept 21)	Municipal Managers Office Medical Aid 022200110	1,980,246.00	2,087,179.28	2,201,374.14
21	Human Resources (Dept 21)	Municipal Managers Office UIF 022200020	477,220.00	502,989.88	530,654.32
21	Human Resources (Dept 21)	Municipal Managers Office Cleaning Materials 022260200	43,512.00	45,861.65	48,384.04
21	Human Resources (Dept 21)	MM Office Mandela day Celebration 022261846	2,085.00	2,197.59	2,318.46
21	Human Resources (Dept 21)	NV MM Butho Pale Program 022 new	435,837.00	459,372.20	484,637.67
21	Human Resources (Dept 21)	NV MM Office Sukuuma Sakhe 022261766	89,502.00	94,335.11	99,523.54
21	Human Resources (Dept 21)	Masekhane Campaign 022261812	1,777,410.00	1,873,390.14	1,976,426.60
21	Human Resources (Dept 21)	NV Municipal Managers Office Water Sanitation 022260740	29,231.64	30,839.38	32,523.54
21	Human Resources (Dept 21)	Municipal Managers Office Printing Stationery 022260100	200,000.00	210,800.00	222,394.00
21	Human Resources (Dept 21)	Municipal Managers Office Conferences Workshops 022260160	3,399.00	3,582.55	3,779.59
21	Human Resources (Dept 21)	Municipal Managers Office Skill Levy 022200240	5,452.00	5,746.41	6,062.46
21	Human Resources (Dept 21)	Municipal Managers Office Travel Subsidence 022260900	7,425.00	7,825.95	8,256.38
21	Human Resources (Dept 21)	NV MM Office Workmans Compensation 022200230	117,980.00	124,298.22	131,134.62
21	Human Resources (Dept 21)	Office of the MM Less Charges to Other Dep 022280060	36,750.00	38,734.50	40,864.90
21	Human Resources (Dept 21)	MM Equitable Share 020550095	120,044.00	126,526.38	133,485.33
21	Human Resources (Dept 21)	Internal Audit Audit Committee 022261450	(1,655,895.00)	(1,745,102.53)	(1,841,083.17)
21	Human Resources (Dept 21)	Hox line branding 023new2	(2,027,410.00)	(2,136,890.14)	(2,254,419.10)
21	Human Resources (Dept 21)	Whistle blowing 023new1	489,137.00	515,550.40	543,905.67
21	Human Resources (Dept 21)	Internal Audit Electricity Rates 023235230	50,000.00	52,700.00	55,598.50
21	Human Resources (Dept 21)	Internal Audit Telephone Allowance 032200190	182,200.00	192,038.80	202,600.93
21	Human Resources (Dept 21)	Internal Audit Housing Subsidy 023200090	15,389.00	16,220.01	17,112.11
21	Human Resources (Dept 21)	Internal Audit Leave Pay 023200020	8,897.00	8,534.24	9,003.62
21	Human Resources (Dept 21)	Internal Audit Salaries 023200000	25,347.00	26,715.74	28,185.10
21	Human Resources (Dept 21)	Internal Audit Industrial Council Levy 023200160	17,034.00	17,683.84	18,381.45
21	Human Resources (Dept 21)	Internal Audit Group Life 023200080	147,631.00	155,603.07	164,161.24
21	Human Resources (Dept 21)	Internal Audit Medical Aid 023200110	33,012.00	34,214.65	35,468.95
21	Human Resources (Dept 21)	Internal Audit Pension Superannuation 023200140	391,535.00	412,877.89	435,375.17
21	Human Resources (Dept 21)	Internal Audit Unemployment Insurance Fund 023200200	2,338,624.20	2,464,909.91	2,600,479.95
21	Human Resources (Dept 21)	Internal Audit Sundry Oils Fuel 023260810	966.00	1,018.16	1,074.16
21	Human Resources (Dept 21)	Internal Audit Anti Fraud Hotline 023NEW	15,902.00	16,760.71	17,682.55
21	Human Resources (Dept 21)	Risk Management software 023new3	112,214.00	118,275.56	124,778.60
21	Human Resources (Dept 21)	Internal Audit Insurance General 023260570	383,030.00	403,713.62	425,917.87
21	Human Resources (Dept 21)	Internal Audit Water Sanitation 023260740	11,822.00	12,460.39	13,145.71
21	Human Resources (Dept 21)	Internal Audit Printing Stationery 023260100	4,095.00	4,316.13	4,553.52
21	Human Resources (Dept 21)	Internal Audit Institute Membership Fees 03261120	65,442.00	68,975.87	72,769.54
21	Human Resources (Dept 21)	Internal Audit Conferences Workshops 023260160	150,000.00	158,100.00	166,795.50
21	Human Resources (Dept 21)	Internal Audit Skill Levy 023200240	25,214.00	26,575.56	28,037.21
21	Human Resources (Dept 21)	Internal Audit Tracking Fees 023261530	14,573.00	15,359.94	16,104.74
21	Human Resources (Dept 21)	Internal Audit Worksomens Compensation 023200230	7,653.00	8,066.26	8,509.91
21	Human Resources (Dept 21)	Internal Audit Less Charges to Other Dep 023280060	27,433.00	28,514.38	30,504.67
21	Human Resources (Dept 21)	NV Corporate Comm Leased Assets Depreciation 024270001	26,183.00	27,596.88	29,114.71
21	Human Resources (Dept 21)	Corporate Communications Telephone Allowance 024200190	26,545.00	27,978.43	29,517.24
21	Human Resources (Dept 21)	Corporate Communications Housing Subsidy 024200090	101,337.00	106,809.20	112,683.70
21	Human Resources (Dept 21)	Corporate Communications Leave Bonus 024200010	1,751.00	1,845.55	1,947.06
21	Human Resources (Dept 21)	Corporate Communications Leave Pay 024200020	27,328.00	28,803.71	30,387.92
21	Human Resources (Dept 21)	Corporate Communications Overtime 024200060	21,006.00	22,140.32	23,358.04
21	Human Resources (Dept 21)	Corporate Communications Less Charges to Other Dep 024200090	(570,894.00)	(601,722.28)	(634,817.00)
21	Human Resources (Dept 21)	Corporate Communications Electricity Rates 024260970	10,176.00	10,725.50	11,315.41
21	Human Resources (Dept 21)	Corporate Communications Leased Assets Depreciation 024270001	135,248.00	142,351.99	150,391.72
21	Human Resources (Dept 21)	Corporate Communications Telephone Allowance 024200190	9,157.00	9,646.21	10,176.75
21	Human Resources (Dept 21)	Corporate Communications Housing Subsidy 024200090	4,881.00	5,144.57	5,427.53
21	Human Resources (Dept 21)	Corporate Communications Leave Bonus 024200010	207,098.00	218,281.29	230,286.76
21	Human Resources (Dept 21)	Corporate Communications Leave Pay 024200020	51,991.00	54,798.51	57,812.43
21	Human Resources (Dept 21)	Corporate Communications Overtime 024200060	100,428.00	105,851.11	111,672.92

24 Corporate Communications (Dept 24)	Corporate Communications Travelling Allowance 024200180	131,430.00	138,577.22	146,146.22
24 Corporate Communications (Dept 24)	Corporate Communications Salaries 02200000	2,696,442.20	2,842,050.08	2,998,362.83
24 Corporate Communications (Dept 24)	Corporate Communications Insurance 024200160	1,464.00	1,543.06	1,637.92
24 Corporate Communications (Dept 24)	Corporate Communications Group Life 024200080	18,577.00	19,580.16	20,657.07
24 Corporate Communications (Dept 24)	Corporate Communications Medical Aid 024200110	189,774.00	200,021.80	211,022.99
24 Corporate Communications (Dept 24)	Corporate Communications Pension 024200140	447,455.00	471,617.57	497,556.54
24 Corporate Communications (Dept 24)	Corporate Communications UIF 024200200	15,579.00	16,420.27	17,373.38
24 Corporate Communications (Dept 24)	NV Corporate Communication State of Munc Address 024261776	54,997.00	57,966.84	61,155.01
24 Corporate Communications (Dept 24)	NV Corporate Comm Corporate Planning 024261773	100,000.00	105,400.00	111,197.00
24 Corporate Communications (Dept 24)	NV Corporate Communications Marketing 024260310	300,000.00	316,200.00	333,591.00
24 Corporate Communications (Dept 24)	NV Corporate Communications Events 024261774	399,004.00	420,550.22	443,680.48
24 Corporate Communications (Dept 24)	Corporate Communications Advertising 024260090	1,470,000.00	1,549,380.00	1,634,595.90
24 Corporate Communications (Dept 24)	Corp Comms KD Music Festival 024261771	2,474,442.00	2,608,061.87	2,751,505.27
24 Corporate Communications (Dept 24)	NV Corporate Communications Water Sanitation 024260740	1,800,000.00	1,897,200.00	2,001,546.00
24 Corporate Communications (Dept 24)	Corporate Communications Printing Stationery 024260100	3,974.00	4,188.60	4,418.97
24 Corporate Communications (Dept 24)	NV Corporate Comm Diaries Year Planners 024261772	11,000.00	11,594.00	12,231.67
24 Corporate Communications (Dept 24)	NV Corporate Communication Municipal Publications 024261799	30,000.00	31,620.00	33,359.10
24 Corporate Communications (Dept 24)	Corporate Communications Conferences Workshops 024260160	84,147.00	88,690.94	93,568.94
24 Corporate Communications (Dept 24)	Corporate Communications Skills Levy 024200240	14,621.00	15,410.53	16,298.11
24 Corporate Communications (Dept 24)	Corporate Communications Travel Subsidence 024260900	28,820.00	30,376.28	32,046.98
24 Corporate Communications (Dept 24)	Corporate Communications Travel Subsidence 024260900	70,495.00	74,305.95	78,392.77
24 Corporate Communications (Dept 24)	Conveyancing Fees 025new1	29,083.00	30,653.48	32,339.42
25 Administration General (Dept 025)	Administration General Buildings Fences 025235010	260,000.00	274,040.00	289,112.20
25 Administration General (Dept 025)	Administration General Vehicles Plan 025235230	480,000.00	505,920.00	533,745.60
25 Administration General (Dept 025)	Adminn General Elect Water 025260970	43,507.00	45,856.38	48,378.48
25 Administration General (Dept 025)	NV Administration Gen Leased Assets Depreciation 025270001	50,903.00	53,651.76	56,602.61
25 Administration General (Dept 025)	Administration General Telephone Allowance 025200190	272,025.00	286,774.35	302,483.64
25 Administration General (Dept 025)	Administration General Housing Subsidy 025200090	44,397.00	46,794.44	49,368.13
25 Administration General (Dept 025)	Administration General Standby Allowance 025200070	421,863.00	444,643.60	469,099.00
25 Administration General (Dept 025)	NV Administration General Uniform 025200130	868,844.00	915,761.58	966,128.46
25 Administration General (Dept 025)	NV Administration General Travelling Allowance 025200180	70,201.00	73,991.85	78,061.41
25 Administration General (Dept 025)	Administration General Leave Bonus Salaried St 025200010	342,791.00	361,301.71	381,173.31
25 Administration General (Dept 025)	Administration General Salaries 025200000	919,492.00	969,102.41	1,022,403.04
25 Administration General (Dept 025)	Administration General Industrial Council Levy 025200160	12,502,671.20	13,177,815.44	13,902,595.29
25 Administration General (Dept 025)	Administration General Medical Aid 025200080	7,724.00	8,141.10	8,588.66
25 Administration General (Dept 025)	Administration General Pension Superannuation 025200140	82,334.00	86,780.04	91,352.94
25 Administration General (Dept 025)	Administration General UIF 025200200	676,552.00	680,385.81	696,707.03
25 Administration General (Dept 025)	Administration General Cleansing Materials 025260200	2,190,311.00	2,266,427.79	2,391,084.32
25 Administration General (Dept 025)	Administration General Sundry Cils Feul 025260810	99,579.00	104,900.37	110,673.26
25 Administration General (Dept 025)	Administration General Office Machinery Equip 025260070	57,154.00	60,240.32	63,555.53
25 Administration General (Dept 025)	Admin General Postage 025NEW	27,927.00	29,435.06	31,059.99
25 Administration General (Dept 025)	NV Administration General Insurance General 025260570	60,488.00	63,794.35	67,260.84
25 Administration General (Dept 025)	NV Administration General Water Sanitation 025260740	140,000.00	147,560.00	155,675.80
25 Administration General (Dept 025)	Administration General Printing Stationery 025260100	46,339.00	48,841.31	51,527.58
25 Administration General (Dept 025)	Administration General Conferences Workshops 025260160	9,310.00	9,812.74	10,357.44
25 Administration General (Dept 025)	Administration General Skills Levy 025200240	571,190.00	549,334.26	579,547.64
25 Administration General (Dept 025)	Administration General Travel Subsidence 025260900	29,556.00	31,152.02	32,865.39
25 Administration General (Dept 025)	Administration General Protective Clothing 025261100	149,889.00	157,983.01	166,672.07
25 Administration General (Dept 025)	Administration General Tracking Fees 025261530	10,121.00	10,667.53	11,254.25
25 Administration General (Dept 025)	Administration General Workmen Compensation 025200230	30,865.00	32,531.71	34,320.95
25 Administration General (Dept 025)	Admin General Less Charges to Other Dep 025280050	5,265.00	5,549.31	5,854.52
25 Administration General (Dept 025)	Administration General Rent 025200140	150,574.00	158,705.00	167,433.77
25 Administration General (Dept 025)	Administration Gen Licence Application Fees 025450330	(1,175,653.00)	(1,239,138.26)	(1,307,290.87)
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Legal Fees 026260640	(61,828.00)	(65,156.71)	(68,760.88)
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Consultants/Outsourced 026250001	(22,770.00)	(23,999.58)	(25,919.56)
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Vehicles Plant 026235230	200,000.00	210,800.00	222,394.00
25 Housing/Masakhane (Dept 026)	Body Corporate Levy 026260720	52,654.00	55,497.32	58,549.67
25 Housing/Masakhane (Dept 026)	NV Housing/Masakhane Housing Sector Plan 026261752	65,000.00	68,510.00	72,278.05
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Electricity Rates 026260970	50,721.00	53,459.93	56,400.23
25 Housing/Masakhane (Dept 026)	NV Housing/Masakhane Leased Assets Depreciation 026270001	431,127.00	454,407.86	479,400.29
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Telephone Allowance 0262700190	208,193.00	219,435.42	231,504.37
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Housing Subsidy 026200090	63,195.00	66,607.53	70,707.94
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Leave Bonus Salaried Staff 026200010	6,304.00	6,644.42	7,009.86
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Leave Pay 026200020	245,320.00	258,567.28	272,788.48
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Overtime 026200060	80,216.00	84,547.66	89,197.79
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Travelling Allowance 026200180	51,264.00	54,032.36	57,004.03
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Industrial Council Levies 026200160	696,443.00	733,945.52	774,312.53
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Group Life 026200080	6,445,351.20	7,004,200.16	7,589,431.17
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Medical Aid 026200110	2,847.00	3,000.74	3,165.78
25 Housing/Masakhane (Dept 026)	Housing/Masakhane UIF 026200200	48,419.00	51,033.63	53,840.48
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Cleansing Materials 026260200	295,412.00	311,364.25	328,489.28
25 Housing/Masakhane (Dept 026)	Inventory consumed: Materials & Supplies 026261779	2,200,065.00	2,264,858.51	2,334,436.28
25 Housing/Masakhane (Dept 026)	Housing Slum Clearance 026 new (Land protection)	37,945.00	39,994.03	42,193.70
25 Housing/Masakhane (Dept 026)	NV Housing Accreditation Expenditure 026261802	20,955.00	22,086.57	23,301.33
25 Housing/Masakhane (Dept 026)	NV Housing Lease Office machines equi 026260070	138,428.00	145,903.11	153,927.78
25 Housing/Masakhane (Dept 026)	Bank Charges Shiyamoya	100,000.00	105,400.00	111,197.00
25 Housing/Masakhane (Dept 026)	Bank Charges Housing Grouville	200,300.00	211,116.20	222,727.59
25 Housing/Masakhane (Dept 026)	Bank Charges Housing Operating	4,211,996.00	4,439,443.78	4,683,613.19
25 Housing/Masakhane (Dept 026)	Bank Charges Housing Projects	1,771.00	1,840.63	1,919.00
25 Housing/Masakhane (Dept 026)	Bank Charges Housing Accreditation	3,500.00	3,689.00	3,891.90
25 Housing/Masakhane (Dept 026)	NV Housing Subsidies Selling Schemes 026260800	3,500.00	3,689.00	3,891.90
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Insurance General 026260570	6,000.00	6,324.00	6,671.82
25 Housing/Masakhane (Dept 026)	Housing/Masakhane events	3,500,000.00	3,689,000.00	3,891,895.00
25 Housing/Masakhane (Dept 026)	NV Housing/Masakhane Water Sanitation 026260740	185,048.00	196,094.59	206,879.79
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Printing Stationery 026260100	400,000.00	421,600.00	444,788.00
25 Housing/Masakhane (Dept 026)	NV Housing/Masakhane Summit 026261778	96,807.00	102,034.58	107,646.48
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Conferences Workshops 026260160	65,340.00	68,868.36	72,656.12
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Skills Levy 026200240	13,370.00	14,091.98	14,867.04
25 Housing/Masakhane (Dept 026)	Housing/Masakhane Travel Subsidence 026260900	74,003.00	77,959.16	82,289.12
25 Housing/Masakhane (Dept 026)		73,193.00	77,445.42	81,388.42
25 Housing/Masakhane (Dept 026)		207,832.00	219,094.93	231,102.95

Budgetary Function		Segment Desc.		2019 Final Budget		2020 Final Budget		2021 Final Budget	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Protective Clothing 02605100		103,462.00		109,048.95		115,046.64	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Tracking Fees 02605150		12,294.00		12,957.88		13,670.56	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Workmen's Compensation 02620030		74,586.00		78,613.64		82,937.39	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Protea Heights Int on Installation 026025085		(22,000.00)		(23,188.00)		(24,463.34)	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Interest on HAA 026065122		(1,697.00)		(1,812.64)		(1,958.83)	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Recovery of Insurance 026060180		(572.00)		(602.89)		(636.05)	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Rent 026020140		(450,000.00)		(474,300.00)		(500,386.50)	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Transfer Costs DORH 026055017		(100,000.00)		(105,400.00)		(111,197.00)	
26	Housing/Masakhane (Dept 026)	Housing/Masakhane Housing Accreditation Funding 026065121		(6,049,000.00)		(6,232,000.00)		(7,126,000.00)	
27	Youth Development (Dept 027)	Youth Development Vehicles Plant 027235230		49,993.00		52,629.38		55,524.00	
27	Youth Development (Dept 027)	Youth Development Youth Incubator Prog 027261715		11,987.00		12,634.30		13,329.18	
27	Youth Development (Dept 027)	Youth Develop Sports Well Fit 027261720		31,330.00		33,021.82		34,838.02	
27	Youth Development (Dept 027)	Youth Develop Sports Dev Junior Sport 027261718		44,756.00		47,172.82		49,767.38	
27	Youth Development (Dept 027)	Youth Development KDM High School League 027261782		47,385.00		49,943.79		52,690.70	
27	Youth Development (Dept 027)	Youth Develop Sport Dev Recreat 027261721		54,446.00		57,386.08		60,542.32	
27	Youth Development (Dept 027)	Youth Develop Sports Development 027260975		89,502.00		94,335.11		99,523.54	
27	Youth Development (Dept 027)	Youth Develop Sport Dev Mas So Mob 027261719		350,246.00		377,461.28		399,721.65	
27	Youth Development (Dept 027)	Youth Development SALGA Games		380,000.00		388,900.00		389,189.50	
27	Youth Development (Dept 027)	NV Youth Development Leased Assets Depreciation 027270001		1,050,000.00		1,106,700.00		1,167,568.50	
27	Youth Development (Dept 027)	Youth Development Telephone Allowance 027200190		47,106.00		49,649.72		52,380.46	
27	Youth Development (Dept 027)	Youth Development Leave Bonus Salaried Staff 027200010		13,804.00		14,549.42		15,349.63	
27	Youth Development (Dept 027)	Youth Development Leave Pay 027200020		218,735.00		230,546.69		243,226.76	
27	Youth Development (Dept 027)	Youth Development Overtime 027200060		43,304.00		45,642.42		48,152.75	
27	Youth Development (Dept 027)	Youth Development Travelling Allowance 027200180		175,057.00		184,510.08		194,658.13	
27	Youth Development (Dept 027)	NV Youth Development Salaries 027000000		102,477.00		108,010.76		113,951.35	
27	Youth Development (Dept 027)	Youth Development Industrial Council Levies 027200160		513,375.20		541,097.46		570,857.82	
27	Youth Development (Dept 027)	Youth Development Group Life 027200080		2,508,348.20		2,643,799.00		2,789,207.95	
27	Youth Development (Dept 027)	Youth Development Medical Aid 027200010		1,066.00		1,123.56		1,185.36	
27	Youth Development (Dept 027)	Youth Development Pension Superannuation 027200140		14,458.00		15,238.73		16,076.85	
27	Youth Development (Dept 027)	Youth Development Cleaning Materials 027260200		184,793.00		194,771.82		205,494.77	
27	Youth Development (Dept 027)	Youth Development Refreshments 027260330		348,249.00		367,054.45		387,242.44	
27	Youth Development (Dept 027)	NV Youth Development Sundry Oils Fuel 027260810		16,719.00		17,621.83		18,591.03	
27	Youth Development (Dept 027)	Youth Development Lease Office Mach Equip 027260070		2,212.00		2,331.45		2,459.68	
27	Youth Development (Dept 027)	Youth Develop Youth Dev Career Exhibition 027261716		57,640.00		60,752.56		64,093.95	
27	Youth Development (Dept 027)	Youth Development Conferences Workshops 027260160		600,000.00		632,400.00		667,182.00	
27	Youth Development (Dept 027)	Youth Develop Youth Dev Business Seminar 027261717		23,468.00		24,795.27		26,095.71	
27	Youth Development (Dept 027)	Youth Develop Community Capacitation 027260350		42,503.00		44,738.16		47,262.06	
27	Youth Development (Dept 027)	Youth Develop Beach Festive Support 027261781		100,000.00		105,400.00		111,197.00	
27	Youth Development (Dept 027)	Youth Develop B2S Campaign 027261814		160,000.00		168,640.00		177,915.20	
27	Youth Development (Dept 027)	Youth Develop Mass Skill Prog 027261765		200,000.00		210,800.00		222,394.00	
27	Youth Development (Dept 027)	Youth Development Protective Clothing 027261100		250,000.00		263,500.00		277,992.50	
27	Youth Development (Dept 027)	Youth Development Tracking Fees 027261530		12,067.00		12,718.62		13,418.14	
27	Youth Development (Dept 027)	Youth Development Women's Compensation 027200230		29,210.00		31,595.68		33,707.14	
27	Youth Development (Dept 027)	Youth Develop Bursary Fund 027261754		300,000.00		316,200.00		333,591.00	
27	Youth Development (Dept 027)	IDP Building's Fences 028235095		(2,297,077.00)		(2,421,119.16)		(2,554,280.71)	
28	Integrated Development Plan (Dept 028)	IDP Fun/Office Mach Equip 028235050		5,000.00		5,270.00		5,559.85	
28	Integrated Development Plan (Dept 028)	IDP Vehicles Plant 028235230		8,497.00		8,480.14		8,948.80	
28	Integrated Development Plan (Dept 028)	IDP Process Participation 028260976		7,005.00		8,015.67		8,456.53	
28	Integrated Development Plan (Dept 028)	IDP Electricity Rates 028260970		75,324.00		79,391.50		83,758.03	
28	Integrated Development Plan (Dept 028)	NV IDP Leased Assets Depreciation 028270001		15,270.00		16,094.58		16,979.78	
28	Integrated Development Plan (Dept 028)	IDP Telephone Allowance 028200190		5,143.00		5,420.72		5,718.86	
28	Integrated Development Plan (Dept 028)	IDP Leave Bonus Salaried Staff 028200010		7,836.00		8,259.14		8,713.40	
28	Integrated Development Plan (Dept 028)	IDP Leave Pay 028200020		71,569.00		75,433.73		79,582.58	
28	Integrated Development Plan (Dept 028)	IDP Travelling Allowance 028200180		6,431.00		6,778.27		7,151.08	
28	Integrated Development Plan (Dept 028)	IDP Salaries 028200000		112,895.00		118,991.33		125,535.85	
28	Integrated Development Plan (Dept 028)	IDP Industrial Council Levy 028200160		1,070,097.20		1,127,882.45		1,189,915.98	
28	Integrated Development Plan (Dept 028)	IDP Medical Aid 028200110		209.00		220.29		232.40	
28	Integrated Development Plan (Dept 028)	IDP Pension Superannuation 028200140		6,470.00		6,766.68		7,138.85	
28	Integrated Development Plan (Dept 028)	IDP UIF 028200700		38,387.00		40,459.90		42,685.19	
28	Integrated Development Plan (Dept 028)	IDP Cleansing Materials 028260200		154,632.00		162,982.13		171,946.15	
28	Integrated Development Plan (Dept 028)	NV IDP Water Sanitation 028260740		3,141.00		3,310.61		3,492.70	
28	Integrated Development Plan (Dept 028)	IDP Printing Stationery 028260700		1,772.00		1,867.69		1,970.41	
28	Integrated Development Plan (Dept 028)	IDP Conferences Workshops 02860160		4,237.00		4,465.80		4,711.42	
28	Integrated Development Plan (Dept 028)	IDP Skills Levy 028200240		5,038.00		5,310.05		5,602.10	
28	Integrated Development Plan (Dept 028)	IDP Travel Subsidence 028260900		7,574.00		7,985.00		8,422.06	
28	Integrated Development Plan (Dept 028)	NV PMS Workmen's Compensation 028200230		9,907.00		10,976.36		11,580.06	
28	Integrated Development Plan (Dept 028)	NV PMS Leased Assets Depreciation 029270001		10,640.00		11,214.56		11,831.36	
29	Performance Management System (Dept 029)	Performance Management System Telephone Allow 029200190		10,509.00		11,076.49		11,685.69	
29	Performance Management System (Dept 029)	Performance Management System Housing Subsidy 029200900		30,877.00		32,544.36		34,334.30	
29	Performance Management System (Dept 029)	Performance Management System Leave Bonus 029200010		8,203.00		8,645.96		9,121.49	
29	Performance Management System (Dept 029)	Performance Management System Leave Pay 029200020		189,662.00		199,903.75		210,898.45	
29	Performance Management System (Dept 029)	Performance Management System Travelling Allow 029200180		7,109.00		7,492.89		7,904.99	
29	Performance Management System (Dept 029)	Performance Management System Salaries 029200000		515,072.00		542,885.89		572,744.61	
29	Performance Management System (Dept 029)	Performance Management System Indust Coun Levy 029200160		2,487,220.20		2,621,500.09		2,765,714.25	
29	Performance Management System (Dept 029)	Performance Management System Medical Aid 029200110		833.00		867.44		915.15	
29	Performance Management System (Dept 029)	Performance Management System Pension 029200140		17,013.00		17,931.70		18,917.95	
29	Performance Management System (Dept 029)	Performance Management System UIF 029200200		164,243.00		173,112.12		182,633.29	
29	Performance Management System (Dept 029)	Performance Management System UIF 029200200		409,785.00		431,513.39		455,668.63	
29	Performance Management System (Dept 029)	Performance Management System Stationery 029260100		11,348.00		11,960.79		12,618.64	
29	Performance Management System (Dept 029)	NV PMS Map Customer Survey 029260601		10,890.00		11,478.06		12,109.35	
29	Performance Management System (Dept 029)	NV PMS Annual Report 029260601		289,637.00		305,277.40		322,067.65	
29	Performance Management System (Dept 029)	Performance Management System Skills Levy 029200240		292,340.00		308,126.36		325,073.31	
29	Performance Management System (Dept 029)	Performance Management System Refreshments 029260330		6,311.00		6,651.79		7,017.64	
29	Performance Management System (Dept 029)	Performance Management System Tracking Fees 029261530		29,409.00		30,997.09		32,701.93	
29	Performance Management System (Dept 029)	NV PMS Workmen's Compensation 029200230		60,180.00		63,429.72		66,918.35	
29	Performance Management System (Dept 029)		5,219.00		5,500.83		5,803.37		
29	Performance Management System (Dept 029)		5,340.00		5,628.36		5,937.92		
29	Performance Management System (Dept 029)		30,439.00		32,082.71		33,847.25		

Budget Year Function		Segment Desc	2020 Final Budget	2021 Final Budget	2022 Final Budget
30 Library (Dept 030)	Library Buildings	Fences 030235010	69,004.00	71,676.22	75,618.41
30 Library (Dept 030)	Library Kitchenware	030235330	428.00	451.11	475.92
30 Library (Dept 030)	Library Vehicles	Plant 030235230	20,992.00	22,125.57	23,342.47
30 Library (Dept 030)	Library Rodent Insect	Pest Control 030260750	7,307.00	7,701.58	8,125.16
30 Library (Dept 030)	Library Electricity	Rates 030260970	224,535.00	236,659.89	249,676.18
30 Library (Dept 030)	Library Telephone	Allowance 030260190	9,739.00	10,264.91	10,829.48
30 Library (Dept 030)	Library Housing	Allowance 030260090	31,048.00	32,724.59	34,524.44
30 Library (Dept 030)	Library Leave Bonus	Salaried Staff 030200010	491,461.00	517,999.89	546,489.89
30 Library (Dept 030)	Library Leave Pay	030200020	280,344.00	295,482.58	311,734.12
30 Library (Dept 030)	Library Overtime	030200060	371,894.00	395,138.28	416,870.88
30 Library (Dept 030)	Library Travelling	Allowance 03020180	111,978.00	117,972.11	124,460.58
30 Library (Dept 030)	Library Salaries	030200000	4,037,488.20	2,128,540.56	2,245,610.29
30 Library (Dept 030)	NV Library Salaries	030200000	2,437,488.20	4,677,112.56	4,934,353.75
30 Library (Dept 030)	Library Industrial Council	Levies 030200160	4,155.00	4,379.37	4,620.24
30 Library (Dept 030)	Library Group Life	030200080	47,111.00	49,654.99	52,386.02
30 Library (Dept 030)	Library Medical Aid	030200110	486,320.00	512,581.28	540,773.25
30 Library (Dept 030)	Library Pension Superannuation	030200140	1,339,606.00	1,411,944.72	1,489,601.68
30 Library (Dept 030)	Library UIF	030200200	51,199.00	53,963.75	56,931.75
30 Library (Dept 030)	Library Cleaning	Materials 030260200	52,421.00	55,251.73	58,290.58
30 Library (Dept 030)	Library Sundry	030260810	25,091.00	26,445.91	27,900.44
30 Library (Dept 030)	Library Stocktaking	Pay to KZN DAC 030261823	2,097.00	2,210.24	2,331.80
30 Library (Dept 030)	Library Office Machinery	Equip 030260070	45,947.00	48,428.14	51,091.69
30 Library (Dept 030)	Library Post Box	Ballot BWC Darn 030260050	6,789.00	7,155.61	7,549.16
30 Library (Dept 030)	Library Insurance	General 030260570	9,331.00	9,834.87	10,375.79
30 Library (Dept 030)	NV Library Radio	Licences TV 030260770	521.00	549.13	579.34
30 Library (Dept 030)	NV Library Water	Sanitation 030260740	87,129.00	91,833.97	96,884.83
30 Library (Dept 030)	Library Book	Purchases 030260710	13,891.00	14,641.11	15,446.38
30 Library (Dept 030)	Library Printing	Stationery 030260100	87,230.00	91,940.42	96,997.14
30 Library (Dept 030)	Library Institute	Membership Fees 030261120	3,779.00	3,983.07	4,202.13
30 Library (Dept 030)	NV Library Subscriptions	030260550	10,484.00	11,050.14	11,657.89
30 Library (Dept 030)	Library Conferences	Workshops 030260160	22,350.00	23,556.99	24,852.53
30 Library (Dept 030)	Library Skills	Levy 030200240	69,360.00	73,105.44	77,126.24
30 Library (Dept 030)	Library Travel	Subsistence 030260900	21,924.00	23,107.90	24,378.83
30 Library (Dept 030)	Library Refreshments	030260330	7,527.00	7,931.46	8,369.80
30 Library (Dept 030)	Library Protective Clothing	030261100	27,770.00	29,268.58	30,879.41
30 Library (Dept 030)	Library Tracking	Fees 030261530	5,236.00	5,518.74	5,822.27
30 Library (Dept 030)	Library Workmen's	Compensation 030200230	69,576.00	73,333.10	77,366.42
30 Library (Dept 030)	NV Library Buildings	Depreciation 030270001	1,081,645.00	1,140,053.83	1,202,796.79
30 Library (Dept 030)	Library Miscellaneous	Revenue 030603160	126,496.00	127,926.78	129,462.76
30 Library (Dept 030)	Library Fees	Library Subsidy 030603130	63,004.00	65,866.22	68,938.86
30 Library (Dept 030)	Library Membership	Cards 030605001	1,583.00	1,674.81	1,766.92
30 Library (Dept 030)	Library Photocopies	030610190	63,540.00	66,971.16	70,654.57
30 Library (Dept 030)	Library Fines	030604040	18,845.00	19,322.63	19,835.37
30 Library (Dept 030)	Library Library Subsidary	030605100	5,028,000.00	5,279,000.00	5,543,000.00
31 Museum (Dept 031)	NV Library Cyber	Cadets 03065101	591,000.00	633,000.00	678,000.00
31 Museum (Dept 031)	Museum Buildings	Fences 031235010	4,705.00	4,959.07	5,231.82
31 Museum (Dept 031)	Museum Kitchenware	031235330	306.00	322.52	340.26
31 Museum (Dept 031)	Museum Furniture	Office Mach Equip 031235050	6,649.00	7,008.05	7,393.49
31 Museum (Dept 031)	Museum Rodent Insect	Pest Control 031260750	1,290.00	1,359.66	1,434.44
31 Museum (Dept 031)	Museum Electricity	Rates 031260970	17,399.00	18,338.55	19,347.17
31 Museum (Dept 031)	Museum Leave Bonus	Salaried Staff 031200010	51,603.00	54,389.55	57,380.99
31 Museum (Dept 031)	Museum Leave Pay	031200020	19,816.00	20,886.06	22,034.80
31 Museum (Dept 031)	Museum Overtime	031200060	553.00	582.86	614.92
31 Museum (Dept 031)	Museum Salaries	031200000	834,706.20	879,780.33	928,168.25
31 Museum (Dept 031)	Museum Industrial Council	Levies 031200160	403.00	424.76	448.12
31 Museum (Dept 031)	Museum Medical Aid	031200110	4,639.00	4,878.97	5,147.31
31 Museum (Dept 031)	Museum Pension Superannuation	031200140	78,852.00	83,110.01	87,681.05
31 Museum (Dept 031)	Museum UIF	031200200	111,493.00	117,513.62	123,976.87
31 Museum (Dept 031)	Museum Cleaning	Materials 031260200	5,205.00	5,486.07	5,787.80
31 Museum (Dept 031)	NV Museum Museum	Artifacts 031261663	3,040.00	3,204.16	3,380.39
31 Museum (Dept 031)	Museum Marketing	0312NEW	8,851.00	9,339.49	9,853.17
31 Museum (Dept 031)	Museum Insurance	General 031260570	53,166.00	56,036.96	59,119.00
31 Museum (Dept 031)	Museum Water	Sanitation 031260740	50,490.00	53,216.46	56,143.37
31 Museum (Dept 031)	Museum Printing	Stationery 031260100	5,141.00	5,418.61	5,716.64
31 Museum (Dept 031)	Museum Conferences	Workshops 031260160	5,630.00	5,934.02	6,260.39
31 Museum (Dept 031)	Museum Skills	Levy 031200240	3,274.00	3,450.80	3,640.59
31 Museum (Dept 031)	Museum Protective Clothing	031261100	369.00	388.93	410.32
31 Museum (Dept 031)	Museum Workmen's	Compensation 031200230	3,994.00	4,209.68	4,441.21
31 Museum (Dept 031)	NV Museum Buildings	Depreciation 031270001	6,953.00	7,328.46	7,731.53
31 Museum (Dept 031)	Museum Museum Subsidy	031050010	30,749.00	32,409.45	34,191.97
31 Museum (Dept 031)	NV Eco Dev Plan	Emerging Contractors Dev Stpends 032NEW	192,000.00	202,000.00	214,000.00
31 Museum (Dept 031)	LED Forum	032new7	80,555.00	84,904.97	89,574.74
31 Museum (Dept 031)	Informal Traders	Digital Registration and Cards 032new8	15,000.00	15,810.00	16,670.55
31 Museum (Dept 031)	Tourism and Investment	Digital Promotions 032new6	50,000.00	52,700.00	55,598.50
31 Museum (Dept 031)	Eco Dev Plan	SMME Develop 032261825	55,338.00	58,326.25	61,534.20
31 Museum (Dept 031)	Business License	By-law 032new5	75,000.00	79,050.00	83,397.75
31 Museum (Dept 031)	Eco Dev Plan	Eco Dev Growth 032260982	77,867.00	82,071.82	85,585.77
31 Museum (Dept 031)	NV Eco Dev Plan	Trade Co-operative Dev 032261724	80,555.00	84,904.97	89,574.74
31 Museum (Dept 031)	Shakashead Business	Hive ? Operations 032new4	125,000.00	131,750.00	138,996.25
31 Museum (Dept 031)	Eco Dev Plan	KDM Small Bus Week 032261824	135,096.00	142,391.18	150,222.70
31 Museum (Dept 031)	Eco Dev Plan	Informal Trade Bus Supp 032260983	189,540.00	199,775.16	210,762.79
31 Museum (Dept 031)	Eco Dev Plan	Tourism Event Support 032261803	211,505.00	221,946.27	232,947.81
31 Museum (Dept 031)	Radical Economic	Programme 032new1	200,000.00	210,800.00	222,394.00
31 Museum (Dept 031)	Emerging Manufactures	Support Programme 032new2	250,000.00	263,500.00	277,997.50
31 Museum (Dept 031)	KDM Markets	Maintenance 032235new3	200,000.00	210,800.00	222,394.00
31 Museum (Dept 031)	Eco Dev Plan	LED Start Up Project 032261826	280,000.00	295,120.00	311,351.60
31 Museum (Dept 031)	Eco Dev Plan	SECO 032261817	350,000.00	368,900.00	389,189.50
31 Museum (Dept 031)	NV Eco Dev Plan	LED Strategy 032NEW	400,000.00	421,600.00	444,788.00
31 Museum (Dept 031)	Eco Dev Plan	Elect Water 032260970	64,906.00	68,410.92	72,173.52
31 Museum (Dept 031)	NV Econ Dev Plan	Leased Assets Depreciation 032270001	847,515.00	893,280.81	942,411.25
31 Museum (Dept 031)	Economic Dev Planning	Telephone Allowance 032200190	34,594.00	36,462.08	38,467.49
31 Museum (Dept 031)	Economic Dev Planning	Housing Subsidy 032200090	5,028.00	5,299.51	5,590.99
31 Museum (Dept 031)	Economic Dev Planning	Leave Bonus Salaried 5 032200010	324,817.00	342,357.12	361,186.76
31 Museum (Dept 031)	Economic Dev Planning	Leave Pay 032200020	113,322.00	119,441.39	126,010.66

Budget Year Function		Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Overtime 032200060	99,032.00	99,055.73	103,448.79
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Travelling Allowance 032200180	218,046.00	229,820.48	242,460.61
32	Economic Development and Planning (Dept 032)	NV Economic Dev Planning Salaries 032200000	441,833.20	465,692.19	491,305.26
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Salaries 032200000	1,975,626.20	2,082,310.01	2,196,837.07
32	Economic Development and Planning (Dept 032)	NV Economic Dev Planning Salaries 032200000	2,477,152.20	2,295,216.96	2,421,453.89
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Industrial Council Lev 032200160	1,502.00	1,583.11	1,670.38
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Group Life 032200080	21,613.00	22,780.10	24,033.01
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Medical Aid 032200110	318,028.00	335,201.51	353,637.60
32	Economic Development and Planning (Dept 032)	Eco Dev Plan UIF 032200200	791,482.00	894,222.03	880,104.24
32	Economic Development and Planning (Dept 032)	Economic Development Pension Superannuation 032200140	21,401.00	22,556.65	23,797.27
32	Economic Development and Planning (Dept 032)	Economic Development Pta Cleaning Materials 032260200	5,000.00	5,270.00	5,559.85
32	Economic Development and Planning (Dept 032)	Eco Dev Plan Tourism Heritage 032260984	160,000.00	168,640.00	177,915.20
32	Economic Development and Planning (Dept 032)	Economic Development Plan Sundry Oils Fuel 032260810	83,319.00	89,926.73	94,872.17
32	Economic Development and Planning (Dept 032)	NV Eco Dev Plan Hydroponics Organic Farms 032261725	100,000.00	105,400.00	111,197.00
32	Economic Development and Planning (Dept 032)	Eco Dev Plan Vehicle Plant 032235230	14,742.00	15,538.07	16,392.66
32	Economic Development and Planning (Dept 032)	NV Eco Dev Plan Informal Trade Stalls 032261723	88,610.00	93,394.94	98,531.66
32	Economic Development and Planning (Dept 032)	Eco Devel Plan Comm Agric Dev 032260985	168,476.00	177,573.70	187,340.26
32	Economic Development and Planning (Dept 032)	Nr Price Pro expenditure	4,894,859.00	4,737,591.93	4,998,159.48
32	Economic Development and Planning (Dept 032)	Eco Develop Plan Chief Albert Luthuli Cele 032NEW	75,000.00	79,050.00	83,997.75
32	Economic Development and Planning (Dept 032)	Eco Dev Plan Publicity 032260730	297,000.00	313,038.00	330,255.09
32	Economic Development and Planning (Dept 032)	Economic Development Pann Insurance General 032260570	6,941.00	7,315.81	7,718.18
32	Economic Development and Planning (Dept 032)	Economic Development P Printing Stationery 032260100	5,000.00	5,270.00	5,559.85
32	Economic Development and Planning (Dept 032)	Economic Dev Planning Skills Levy 032200240	43,910.00	46,281.14	48,826.60
32	Economic Development and Planning (Dept 032)	Economic Development P Travel Subsidence 032260900	39,593.00	41,731.02	44,026.23
32	Economic Development and Planning (Dept 032)	Economic Development Protective Clothing 032261100	6,934.00	7,308.44	7,710.40
32	Economic Development and Planning (Dept 032)	NV Eco Dev Plan Emerging Contractor Prot Clothing 032NEW	18,233.00	19,217.58	20,274.55
32	Economic Development and Planning (Dept 032)	Eco Dev Planning Tracking Fees 032261530	3,514.00	3,703.76	3,907.46
32	Economic Development and Planning (Dept 032)	Eco Dev Plan Workman Comp 032200230	44,346.00	46,740.68	49,311.42
32	Economic Development and Planning (Dept 032)	NV EDP Mr Price Pro Income	(905,748.00)	(954,658.39)	(1,007,164.60)
32	Economic Development and Planning (Dept 032)	Eco Dev Plan Informal Trading Permits 032065096	(21,204.00)	(22,349.02)	(23,576.21)
32	Economic Development and Planning (Dept 032)	EDP Equitable Share 032055095	(115,304.00)	(121,530.42)	(128,214.59)
35	Law Enforcement Administration (Dept 035)	Law Enforcement Administration Vehicles Plant 035235230	(110,565.00)	(116,535.51)	(122,944.56)
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Management Processing 035235230	(1,966,354.00)	(2,072,537.06)	(2,186,526.62)
35	Law Enforcement Administration (Dept 035)	Law Enforcement Admin Electricity Rates 035261370	52,043.00	54,853.32	57,870.25
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Leased Assets Depreciation 035270001	3,107.00	3,274.78	3,454.89
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Telephone Allowance 035200190	16,195.00	17,069.53	18,008.35
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Housing Subsidy 035200690	3,845.00	4,052.63	4,275.52
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Leave Bonus Salaried Sta 035200030	24,608.00	25,986.83	27,363.36
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Overtime Allowance 035200180	17,593.00	18,448.16	19,462.81
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Leave Pay 035200020	330,194.00	348,024.48	367,165.82
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Salaries 035200000	99,210.00	104,567.34	110,318.54
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Traveling Allowance 035200060	86,651.00	91,331.21	96,354.42
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Overtime 035200060	302,878.00	319,228.14	336,785.69
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Salaries 035200000	4,775,985.20	5,033,888.40	5,310,752.26
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Industrial Council Levy 035200160	2,080.00	2,192.32	2,312.90
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Group Life 035200080	29,136.00	30,709.34	32,398.36
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Pension Superannuation 035200140	380,250.00	400,792.99	422,836.60
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Road Marking 035235320	663,513.00	699,342.70	737,806.55
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Cleansing Materials 035260200	28,722.00	30,272.99	31,938.00
35	Law Enforcement Administration (Dept 035)	Law Enforcement Adminstrat Sundry Oils Fuel 035260810	2,085.00	2,197.59	2,318.46
35	Law Enforcement Administration (Dept 035)	Law Enforcement Adminstrat Insurance General 035260570	10,425.00	10,987.95	11,597.29
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Water Sanitation 035260740	163,215.00	172,028.61	181,490.18
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Printing Stationery 035260100	102,951.00	108,510.35	114,478.42
35	Law Enforcement Administration (Dept 035)	NV Law Enforcement Admin Skills Levy 035200240	3,024.00	3,187.30	3,362.60
35	Law Enforcement Administration (Dept 035)	Law Enforcement Admin Travel Subsidence 035260900	29,146.00	30,719.98	32,409.48
35	Law Enforcement Administration (Dept 035)	Law Enforcement Admin Protective Clothing 035261100	168,300.00	177,368.20	187,144.55
35	Law Enforcement Administration (Dept 035)	Law Enforcement Admin Tracking Fees 035261530	593,227.00	625,255.46	656,184.51
35	Law Enforcement Administration (Dept 035)	Law Enforcement Admin Workman's Compensation 035200030	796.00	838.98	885.13
35	Law Enforcement Administration (Dept 035)	Security Services Leave Pay 040200070	15,650.00	16,495.10	17,402.38
35	Law Enforcement Administration (Dept 035)	Security Services Overtime 040200060	13,322.00	14,014.57	14,895.48
35	Law Enforcement Administration (Dept 035)	Security Services Salaries 040200000	51,733.00	53,894.18	56,858.36
35	Law Enforcement Administration (Dept 035)	Security Services Leave Pay 040200020	23,258.00	24,513.97	25,862.20
35	Law Enforcement Administration (Dept 035)	Security Services Industrial Council Levy 040200160	23,810.00	25,095.74	26,476.01
35	Law Enforcement Administration (Dept 035)	Security Services Pension Superannuation 040200140	490,366.00	516,845.97	545,272.50
35	Law Enforcement Administration (Dept 035)	Security Services Group Life 040200080	269.00	283.53	299.12
35	Law Enforcement Administration (Dept 035)	Security Services Fences 041235010	2,086.00	2,198.64	2,319.57
35	Law Enforcement Administration (Dept 035)	Security Services Workshops 040260160	50,251.00	52,064.55	55,877.60
35	Law Enforcement Administration (Dept 035)	Security Services Building Repairs 041235050	3,134.00	3,301.24	3,484.91
35	Law Enforcement Administration (Dept 035)	Security Services Radio Repairs 041235110	7,503.00	7,908.16	8,343.11
35	Law Enforcement Administration (Dept 035)	Security Services CCTV Repairs Maintenance 041235640	3,134.00	3,302.24	3,484.91
35	Law Enforcement Administration (Dept 035)	Security Services General Equipment Signs 041235060	26,900,000.00	28,350,000.00	29,911,993.00
35	Law Enforcement Administration (Dept 035)	Security Services Road Marking 041235320	24,676.00	26,008.50	27,438.97
35	Law Enforcement Administration (Dept 035)	Security Services Road Repairs 041235110	9,881.00	10,414.57	10,987.38
35	Law Enforcement Administration (Dept 035)	Security Services Radio Repairs 041235110	15,795.00	16,647.93	17,563.57
35	Law Enforcement Administration (Dept 035)	Security Services CCTV Repairs Maintenance 041235640	51,165.00	53,927.91	56,893.95
35	Law Enforcement Administration (Dept 035)	Security Services General Equipment Signs 041235060	102,364.00	107,891.66	113,825.70
35	Law Enforcement Administration (Dept 035)	Security Services Plant Equipment 041235590	139,400.00	146,927.60	155,008.62
35	Law Enforcement Administration (Dept 035)	Security Services Road Marking 041235320	25,744.00	27,134.18	28,626.56
35	Law Enforcement Administration (Dept 035)	Security Services Road Marking 041235320	132,210.00	139,349.34	147,013.55
35	Law Enforcement Administration (Dept 035)	Security Services Visible Police Anti Crime 041261312	880,046.00	938,08.48	989,704.45
35	Law Enforcement Administration (Dept 035)	Security Services Community Road Safety Pro 041261314	20,003.00	21,083.16	22,242.74
35	Law Enforcement Administration (Dept 035)	Security Services Festive Season Road Safe 041261315	30,000.00	31,620.00	33,359.10
35	Law Enforcement Administration (Dept 035)	Security Services Community Police 041261316	30,000.00	31,620.00	33,359.10
35	Law Enforcement Administration (Dept 035)	Security Services Crime Prevention Strategy 041261313	31,126.00	32,806.80	34,611.18
35	Law Enforcement Administration (Dept 035)	Security Services Electricity Rates 041260970	80,000.00	84,320.00	88,957.60
35	Law Enforcement Administration (Dept 035)	Security Services Telephone Allowance 041200190	11,057.00	11,654.08	12,295.05
35	Law Enforcement Administration (Dept 035)	Security Services Housing Subsidy 041200090	74,359.00	78,374.39	82,684.98
35	Law Enforcement Administration (Dept 035)	Security Services Accumulated Leave Pay 041200020	113,974.00	120,128.60	126,735.67
35	Law Enforcement Administration (Dept 035)	Security Services Overtime 041200010	1,110,757.00	1,172,111.12	1,235,657.74
35	Law Enforcement Administration (Dept 035)	Security Services Overtime 041200060	1,813,987.00	1,911,942.30	2,017,099.12
35	Law Enforcement Administration (Dept 035)	Security Services Standby Allowance 041200070	6,731,504.00	7,095,005.22	7,485,230.50
35	Law Enforcement Administration (Dept 035)	Security Services Uniform Allowance 041200130	381,893.00	402,515.22	424,653.56
35	Law Enforcement Administration (Dept 035)	Security Services Uniform Allowance 041200130	39,064.00	41,173.46	43,438.00

Segment Desc		2019 Final Budget	2020 Final Budget	2021 Final Budget
41 Law Enforcement (Dept 041)	Law Enforcement Travelling Allowance 041200180	2,481,637.00	2,615,645.40	2,759,505.89
41 Law Enforcement (Dept 041)	Law Enforcement Salaries 041200000	22,960,559.20	24,200,429.40	25,531,453.01
41 Law Enforcement (Dept 041)	Law Enforcement Industrial Council Levies 041200160	12,579.00	13,258.27	13,987.47
41 Law Enforcement (Dept 041)	Law Enforcement Group Life 041200080	161,733.00	170,466.58	179,842.24
41 Law Enforcement (Dept 041)	Law Enforcement Medical Aid 041200110	2,655,385.00	2,796,667.79	2,950,484.52
41 Law Enforcement (Dept 041)	Law Enforcement Pension Superannuation 041200140	4,498,534.00	4,741,454.84	5,002,234.85
41 Law Enforcement (Dept 041)	Law Enforcement UIF 041200200	184,266.00	194,216.36	204,898.26
41 Law Enforcement (Dept 041)	Law Enforcement Cleansing Materials 041260200	45,217.00	47,658.72	50,279.95
41 Law Enforcement (Dept 041)	Law Enforcement Ammunition 041261671	104,247.00	109,876.34	115,919.54
41 Law Enforcement (Dept 041)	Law Enforcement Refreshments 041260330	15,230.00	16,052.42	16,935.30
41 Law Enforcement (Dept 041)	NV Law Enforcement Sundry Oils Fuel 041260810	1,058,986.00	1,063,471.24	1,121,962.16
41 Law Enforcement (Dept 041)	NV Law Enforcement Medical Examinations 041261340	2,664.00	2,807.86	2,962.29
41 Law Enforcement (Dept 041)	Law Enforce Small Tools Workshop Materials 041261330	7,071.00	7,457.83	7,862.74
41 Law Enforcement (Dept 041)	NV Law Enforcement First Aid Equipment 041260520	8,954.00	9,437.52	9,956.58
41 Law Enforcement (Dept 041)	NV Law Enforcement Tools Equipment 041235210	75,000.00	79,050.00	83,397.75
41 Law Enforcement (Dept 041)	NV Law Enforcement SPCA Pound 041261040	95,247.00	100,390.34	105,911.81
41 Law Enforcement (Dept 041)	Law Enforcement Calls of Equip 041261670	28,043.00	29,557.32	31,182.97
41 Law Enforcement (Dept 041)	Law Enforcement Lease Office Mach Equip 041260070	5,299.00	5,595.15	5,892.33
41 Law Enforcement (Dept 041)	NV Law Enforcement Hire of Plant Equipment 041260950	29,772.00	31,379.69	33,105.57
41 Law Enforcement (Dept 041)	Law Enforcement Ward Crime Safety Awareness 041261311	294,912.00	310,837.25	327,933.30
41 Law Enforcement (Dept 041)	Law Enforcement Insurance General 041260570	38,957.00	41,060.68	43,319.02
41 Law Enforcement (Dept 041)	Law Enforcement Water Sanitation 041260740	65,340.00	68,468.36	72,656.12
41 Law Enforcement (Dept 041)	Law Enforcement Printing Stationery 041260700	238,978.00	251,882.81	265,736.37
41 Law Enforcement (Dept 041)	Law Enforcement Book Purchases 041260110	34,463.00	36,374.00	38,371.82
41 Law Enforcement (Dept 041)	Law Enforcement Skills Levy 041200240	284,441.00	299,800.81	316,285.86
41 Law Enforcement (Dept 041)	Law Enforcement Travel Subsidence 041260900	51,323.00	54,094.44	57,069.64
41 Law Enforcement (Dept 041)	NV Law Enforcement Travel Subsidence 041260900	421,474.00	444,233.60	468,666.44
41 Law Enforcement (Dept 041)	Law Enforcement Protective Clothing 041261100	953,275.00	1,004,709.69	1,059,968.72
41 Law Enforcement (Dept 041)	Law Enforcement Tracking Fee 041261530	40,395.00	42,576.33	44,918.03
41 Law Enforcement (Dept 041)	Law Enforcement Workmen's Compensation 041200230	289,404.00	305,031.82	321,608.57
41 Law Enforcement (Dept 041)	NV Law Enforcement Buildings Depreciation 041270001	1,346,799.00	1,419,526.15	1,497,600.08
41 Law Enforcement (Dept 041)	NV Law Enforcement Miscellaneous Revenue 04160160	(127,200.00)	(134,068.80)	(141,442.58)
41 Law Enforcement (Dept 041)	NV Law Enforcement Parking Disk Weekly 04120091	(800,000.00)	(843,200.00)	(889,576.00)
41 Law Enforcement (Dept 041)	Law Enforcement Fines Penalties 041040010	(30,000,000.00)	(31,620,000.00)	(33,359,100.00)
41 Law Enforcement (Dept 041)	NV Law Enforcement Bus Taxi Rent Permits 041410338	(19,080.00)	(20,110.32)	(21,216.39)
42 Fire and Emergency (Dept 042)	NV Fire Emergency Buildings Fences 042235010	40,900.00	42,160.00	44,478.80
42 Fire and Emergency (Dept 042)	Fire Emerg Occupational Safety Requirements 042235240	10,534.00	11,102.84	11,713.49
42 Fire and Emergency (Dept 042)	Fire Emergency Plant Equipment 042235080	10,534.00	11,102.84	11,713.49
42 Fire and Emergency (Dept 042)	Fire Emergency Fuel Office Mach Equip 042235050	20,404.00	21,505.82	22,688.64
42 Fire and Emergency (Dept 042)	Fire Emergency Radio Repairs 042235110	31,590.00	33,295.86	35,127.13
42 Fire and Emergency (Dept 042)	Fire Emergency Fire Extinguishers Hydrants 042235040	60,000.00	63,240.00	66,718.20
42 Fire and Emergency (Dept 042)	Fire Emergency Replacement of Hose 042235020	105,296.00	110,981.98	117,085.99
42 Fire and Emergency (Dept 042)	Fire Emergency General Equipment, Signs 042235060	5,247.09	5,530.43	5,834.61
42 Fire and Emergency (Dept 042)	Fire Emergency Vehicles Plant 042235230	1,605,884.00	1,692,580.66	1,785,672.59
42 Fire and Emergency (Dept 042)	Fire Protection Transport Plant 042235230	4,833.00	5,093.98	5,374.15
42 Fire and Emergency (Dept 042)	Fire Emergency Medical Examinations 042261330	7,032.00	7,411.73	7,819.37
42 Fire and Emergency (Dept 042)	Fire Emergency Electricity Rates 042260970	116,544.00	122,837.38	129,593.43
42 Fire and Emergency (Dept 042)	NV Fire Emergency Leased Assets Depreciation 042270001	993,343.00	1,046,983.52	1,104,567.62
42 Fire and Emergency (Dept 042)	Fire Emergency Telephone Allowance 042200180	33,056.00	34,841.02	36,757.28
42 Fire and Emergency (Dept 042)	Fire Emergency Housing Subsidy 042200090	46,093.00	48,582.02	51,254.03
42 Fire and Emergency (Dept 042)	Fire Emergency Leave Bonus Salaried Staff 042200010	1,156,848.00	1,219,317.79	1,286,380.37
42 Fire and Emergency (Dept 042)	Fire Emergency Leave Pay 042200020	552,998.00	582,859.89	614,917.19
42 Fire and Emergency (Dept 042)	Fire Emergency Overtime 042200060	6,744,437.00	7,108,615.52	7,499,589.37
42 Fire and Emergency (Dept 042)	Fire Emergency Standby Allowance 042200070	201,819.00	212,727.77	224,427.79
42 Fire and Emergency (Dept 042)	Fire Emergency Travelling Allowance 042200180	436,013.00	459,557.70	484,833.38
42 Fire and Emergency (Dept 042)	Fire Emergency Salaries 042200000	14,097,053.20	14,858,294.07	15,675,500.25
42 Fire and Emergency (Dept 042)	Fire Emergency Industrial Council Levies 0422000160	9,015.00	9,501.81	10,024.41
42 Fire and Emergency (Dept 042)	Fire Emergency Group Life 042200080	103,769.00	109,372.53	115,388.01
42 Fire and Emergency (Dept 042)	Fire Emergency Medical Aid 042200110	1,889,711.00	1,970,675.39	2,079,062.54
42 Fire and Emergency (Dept 042)	Fire Emergency Pension Superannuation 042200140	2,603,488.00	2,744,076.35	2,895,000.35
42 Fire and Emergency (Dept 042)	Fire Emergency UIF 042200200	134,516.00	141,779.86	149,572.76
42 Fire and Emergency (Dept 042)	NV Fire Emergency First Aid Trauma Bag 042261650	4,654.00	4,905.32	5,175.11
42 Fire and Emergency (Dept 042)	NV Fire Emergency Batteries 042260140	5,417.00	5,424.94	5,723.31
42 Fire and Emergency (Dept 042)	NV Fire Emergency Bedding Linen 042261672	5,219.00	5,500.83	5,803.37
42 Fire and Emergency (Dept 042)	Fire Emergency Cleansing Materials 042260200	20,849.00	21,974.85	23,183.46
42 Fire and Emergency (Dept 042)	NV Fire Emergency Fire Fighting Foam 042261689	41,488.00	43,728.35	46,133.41
42 Fire and Emergency (Dept 042)	NV Fire Emergency Standby Meals 042261690	24,659.00	25,900.59	27,420.07
42 Fire and Emergency (Dept 042)	Fire Emergency Sundry Oils Fuel 042260810	528,365.00	556,893.55	587,527.69
42 Fire and Emergency (Dept 042)	NV Fire Emergency Laundry 042260400	8,861.00	9,339.49	9,853.17
42 Fire and Emergency (Dept 042)	NV Fire Cylinder Refill 042260500	9,726.00	10,251.20	10,815.02
42 Fire and Emergency (Dept 042)	NV Fire Emergency First Aid Equipment 042260520	31,274.00	32,962.80	34,775.75
42 Fire and Emergency (Dept 042)	Fire Emergency Lease Office Mach Equip 042260070	38,385.00	40,457.79	42,682.97
42 Fire and Emergency (Dept 042)	NV Fire Emergency Hire of Plant Mach 042260490	5,656.00	5,993.04	6,322.66
42 Fire and Emergency (Dept 042)	NV Fire Hire of plant 042260950	77,339.00	81,515.31	85,998.65
42 Fire and Emergency (Dept 042)	Fire Emergency School Fire Awareness 042261317	-	-	-
42 Fire and Emergency (Dept 042)	Fire Emergency Emerg No Awareness 042261318	10,000.00	10,540.00	11,119.70
42 Fire and Emergency (Dept 042)	Fire Emergency Fire Safety Awareness 042261319	10,000.00	10,540.00	11,119.70
42 Fire and Emergency (Dept 042)	Fire Emergency Insurance General 042260570	188,741.00	198,993.01	209,874.33
42 Fire and Emergency (Dept 042)	NV Fire Emergency Water Sanitation 042260740	78,039.00	82,253.11	86,777.03
42 Fire and Emergency (Dept 042)	Fire Emergency Book Purchases 042260110	7,757.00	8,175.88	8,625.55
42 Fire and Emergency (Dept 042)	Fire Emergency Printing Stationery 042260100	43,560.00	45,912.24	48,437.41
42 Fire and Emergency (Dept 042)	Fire Emergency Conferences Workshops 042260160	3,443.00	3,678.92	3,828.51
42 Fire and Emergency (Dept 042)	Fire Emergency Skills Levy 042200240	163,256.00	172,071.82	181,535.77
42 Fire and Emergency (Dept 042)	Fire Emergency Travel Subsidence 042260900	39,104.00	41,215.62	43,482.47
42 Fire and Emergency (Dept 042)	Fire Emergency Protective Clothing 042261100	863,500.00	910,129.00	960,186.10
42 Fire and Emergency (Dept 042)	Fire Emergency Tracking Fees 042261530	28,102.00	29,619.51	31,248.58
42 Fire and Emergency (Dept 042)	Fire Emergency Workmen's Compensation 042200230	164,128.00	172,995.91	182,505.41
42 Fire and Emergency (Dept 042)	Law Enforcement Fines: Fire protection 042040030	(10,074.00)	(10,618.00)	(11,201.99)
42 Fire and Emergency (Dept 042)	Fire Emergency Flammable Liquid Licences 042245020	(37,104.00)	(39,107.62)	(41,258.53)
44 Disaster Management (Dept 044)	NV Disaster Management Vehicles Plant 044235230	105,304.00	110,990.42	117,094.89
44 Disaster Management (Dept 044)	Disaster Management Leased Assets Depreciation 044270001	34,552.00	36,207.01	38,198.39
44 Disaster Management (Dept 044)	Disaster Management Telephone Allowance 044200180	10,080.00	10,624.32	11,208.66
44 Disaster Management (Dept 044)	Disaster Management Leave Bonus Salaried Staff 044200010	129,378.00	136,364.41	143,864.45
44 Disaster Management (Dept 044)	Disaster Management Leave Pay 044200070	7,348.00	7,744.79	8,170.76
44 Disaster Management (Dept 044)	Disaster Management Overtime 044200060	43,590.00	45,733.06	48,248.38
44 Disaster Management (Dept 044)	Disaster Management Travelling Allowance 044200180	144,319.00	152,112.23	160,478.40

Budget Yr Function		Segment Desc		2020 Final Budget		2021 Final Budget	
56 Cemetery (Dept 056)		Cemetery Electricity Rates 056260970		8,135.00	8,574.29	9,045.88	
56 Cemetery (Dept 056)		Cemetery Leased Assets Depreciation 056270001		914,835.00	964,236.09	1,017,269.07	
56 Cemetery (Dept 056)		Cemetery Telephone Allowance 056200190		13,430.00	14,155.22	14,933.76	
56 Cemetery (Dept 056)		Cemetery Leave Bonus Salaried Staff 056200010		148,318.00	156,327.17	164,925.17	
56 Cemetery (Dept 056)		Cemetery Leave Pay 056200030		59,143.00	62,336.72	65,765.24	
56 Cemetery (Dept 056)		Cemetery Overtime 056200060		160,841.00	169,526.41	178,850.37	
56 Cemetery (Dept 056)		Cemetery Standby Allowances 056200070		55,275.00	58,259.85	61,464.14	
56 Cemetery (Dept 056)		Cemetery Travelling Allowance 056200180		70,004.00	73,784.22	77,842.35	
56 Cemetery (Dept 056)		Cemetery Salaries 056200000		2,012,335.20	2,121,003.30	2,237,656.37	
56 Cemetery (Dept 056)		Cemetery Industrial Council Levies 056200160		1,615.00	1,702.21	1,795.83	
56 Cemetery (Dept 056)		Cemetery Medical Aid 056200110		15,149.00	15,967.05	16,845.23	
56 Cemetery (Dept 056)		Cemetery Pension Superannuation 056200140		140,976.00	148,588.70	156,761.08	
56 Cemetery (Dept 056)		Cemetery Cleaning Materials 056260200		357,853.00	377,177.06	397,931.80	
56 Cemetery (Dept 056)		Cemetery Sundry Oils Fuel 056200810		17,215.00	18,144.51	19,142.56	
56 Cemetery (Dept 056)		NV Cemetery Crematorium Diesel 056261160		18,197.00	19,179.64	20,234.52	
56 Cemetery (Dept 056)		Cemetery Macro Burn Cremator Casing 056161804		621,665.00	655,234.91	691,272.63	
56 Cemetery (Dept 056)		Cemetery Indigent Support 056260380		176,879.00	186,430.47	196,684.14	
56 Cemetery (Dept 056)		NV Cemetery Water Sanitation 056260740		353,041.00	372,105.21	397,571.00	
56 Cemetery (Dept 056)		Cemetery Skills Levy 056200240		130,658.00	137,713.53	145,287.78	
56 Cemetery (Dept 056)		Cemetery Protective Clothing 056261100		21,271.00	22,413.63	23,652.71	
56 Cemetery (Dept 056)		Cemetery Tracking Fees 056261530		80,000.00	84,320.00	88,957.60	
56 Cemetery (Dept 056)		Cemetery Workmen's Compensation 056200230		3,564.00	3,756.46	3,963.06	
56 Cemetery (Dept 056)		Cemetery Burial Fees 056060070		21,411.00	22,567.19	23,808.39	
56 Cemetery (Dept 056)		Cemetery Equitable Share 0560505095		(529,504.00)	(558,097.22)	(588,792.56)	
65 Executive Management (Dept 065)		Tools Equipment 065235210		(353,041.00)	(372,105.21)	(392,571.00)	
65 Executive Management (Dept 065)		Executive Management Telephone Allowance 065200190		20,000.00	21,080.00	22,439.40	
65 Executive Management (Dept 065)		Executive Management Leave Bonus Sal Staff 065200010		38,616.00	40,701.26	42,959.83	
65 Executive Management (Dept 065)		Executive Management Leave Pay 065200020		242,601.00	255,704.62	269,768.37	
65 Executive Management (Dept 065)		Executive Management Travelling Allowance 065200180		56,006.00	59,030.32	62,276.99	
65 Executive Management (Dept 065)		Executive Management Salaries 065200000		500,989.00	528,042.41	557,084.74	
65 Executive Management (Dept 065)		NV Executive Management Industrial Council Levies 065200160		2,861,037.20	3,015,533.21	3,181,387.54	
65 Executive Management (Dept 065)		Executive Management Group Life 065200080		710.00	748.34	789.50	
65 Executive Management (Dept 065)		Executive Management Medical Aid 065200110		12,995.00	13,633.49	14,384.33	
65 Executive Management (Dept 065)		Executive Management Pension Superannuation 065200140		100,776.00	106,217.90	112,059.89	
65 Executive Management (Dept 065)		Executive Management Housing Subsidy 065200090		536,662.00	565,641.25	596,752.04	
65 Executive Management (Dept 065)		Executive Management Leases Off Mach Equip 065200070		11,275.00	11,883.85	12,537.46	
65 Executive Management (Dept 065)		Executive Management Advertising 065260030		11,912.00	12,555.25	13,245.79	
65 Executive Management (Dept 065)		Executive Management Insurance General 065260570		30,170.00	31,799.18	33,548.13	
65 Executive Management (Dept 065)		Printing Stationery 065260100		13,373.00	14,095.14	14,870.37	
65 Executive Management (Dept 065)		Executive Management Skills Levy 065200240		23,076.00	24,269.40	25,804.22	
65 Executive Management (Dept 065)		Executive Management Workmen's Compensation 065200230		17,000.00	17,918.00	18,902.49	
65 Executive Management (Dept 065)		NV Parks Garden Grass Cutting 070235340		34,000.00	35,836.00	37,806.98	
70 Parks and Gardens (Dept 070)		Parks Gardens Buildings Fences 070235010		35,002.00	36,892.11	38,921.17	
70 Parks and Gardens (Dept 070)		Parks Gardens Tools Equipment 070235210		21,602,447.00	22,768,979.14	24,071,272.99	
70 Parks and Gardens (Dept 070)		NV Parks Garden Plot Clearing Expenses 070260480		294,474.00	310,375.60	327,445.25	
70 Parks and Gardens (Dept 070)		Parks Gardens Vehicles Plant 070235130		52,954.00	55,813.52	59,885.26	
70 Parks and Gardens (Dept 070)		NV Parks Garden Plot Clearing Expenses 070260480		953,100.00	1,004,567.40	1,059,818.61	
70 Parks and Gardens (Dept 070)		Community Resilience Project 152new2		98,188.00	103,490.15	109,182.11	
70 Parks and Gardens (Dept 070)		Parks Gardens Parks Master Plan 070261570		17,142.00	18,067.67	19,061.39	
70 Parks and Gardens (Dept 070)		Parks and Gardens Consultants Outsourced 070250001		108,749.00	114,621.45	120,925.63	
70 Parks and Gardens (Dept 070)		Parks Gardens Electricity Rates 070260970		430,000.00	474,300.00	500,386.50	
70 Parks and Gardens (Dept 070)		Parks & Gardens - PARKS MAINTENANCE 070235080		218,453.00	230,249.46	242,913.18	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Leased Assets Depreciation 070270001		12,568,184.00	13,668,465.94	14,420,231.56	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Telephone Allowance 070200190		435,057.00	458,550.08	483,770.33	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Housing Subsidy 070200090		18,027.00	19,000.46	20,045.48	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Leave Bonus Salaried Staff 070200010		739,017.00	778,923.92	821,764.73	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Overtime 070200060		368,389.00	388,282.01	409,637.52	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Travelling Allowance 070200180		935,431.00	985,923.19	1,040,489.97	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Salaries 070200000		99,514.00	104,993.16	110,767.78	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Industrial Council Levies 070200160		9,271,248.20	9,719,195.60	10,253,751.36	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Group Life 070200080		9,073.00	9,562.94	10,088.90	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Medical Aid 070200110		71,137.00	74,978.40	79,102.21	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Pension Superannuation 070200140		930,240.00	980,472.96	1,034,398.97	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Leases Off Mach Equip 070200070		1,766,942.00	1,862,356.87	1,964,786.50	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Advertising 070260030		93,372.00	98,414.09	103,826.86	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Sundry Oils Fuel 070260810		20,265.00	21,359.11	22,534.07	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Parks Maintenance 070235080		813,205.00	857,118.07	904,259.56	
70 Parks and Gardens (Dept 070)		Parks Stores materials 070261000		5,219.00	5,500.83	5,803.37	
70 Parks and Gardens (Dept 070)		NV Parks Garden Public Toilets 070235260		144,119.00	151,901.43	160,256.00	
70 Parks and Gardens (Dept 070)		Parks Gardens Lease Office Mach Equip 070260070		259,756.00	273,782.82	288,840.88	
70 Parks and Gardens (Dept 070)		Parks Gardens Indigent Support 070260880		836,982.00	882,157.95	930,676.64	
70 Parks and Gardens (Dept 070)		Parks Gardens Insurance General 070260970		788.00	830.55	876.23	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Water Sanitation 070260740		15,295,293.00	16,121,238.82	17,007,906.96	
70 Parks and Gardens (Dept 070)		Parks and Gardens Printing Stationery 070260100		43,330.00	45,669.82	48,181.66	
70 Parks and Gardens (Dept 070)		Parks Gardens Institute Membership Fees 070261120		340,349.00	358,727.85	378,457.88	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Subscriptions 070260960		50,000.00	52,700.00	55,598.50	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Skills Levy 070200240		1,782.00	1,876.23	1,981.53	
70 Parks and Gardens (Dept 070)		Parks Gardens Travel Subsidies 070260900		141,535.00	149,177.89	157,382.67	
70 Parks and Gardens (Dept 070)		Parks Gardens Protective Clothing 070261100		101,540.00	107,023.16	112,909.43	
70 Parks and Gardens (Dept 070)		NV Parks and Gardens Workmen's Compensation 070200230		1,782.00	1,876.23	1,981.53	
70 Parks and Gardens (Dept 070)		RECHARGED SALARIES 070260040		370,000.00	389,980.00	411,478.90	
70 Parks and Gardens (Dept 070)		NV Parks Gardens Fees Bush Clearing 070010030		28,102.00	29,619.51	31,248.58	
70 Parks and Gardens (Dept 070)		Parks Gardens Equitable Share 070055095		101,739.00	107,232.91	113,130.72	
70 Parks and Gardens (Dept 070)		Recreation Sport Creches Maintenance 072235550		(12,968,184.00)	(13,668,466.94)	(14,420,231.56)	
70 Parks and Gardens (Dept 070)		NV Rec Sport RM Buildings 075235010		(105,856.00)	(111,614.38)	(117,755.16)	
75 Recreation and Sport (Dept 075)		Recreation Sport Stadium Ground Main 075235102		(15,295,293.00)	(16,121,238.82)	(17,007,906.96)	
75 Recreation and Sport (Dept 075)		Recreation Sport Leased Assets Depreciation 075270001		37,005.00	37,024.22	38,909.05	
75 Recreation and Sport (Dept 075)		Recreation Sport Leave Bonus Salaried Staff 075200010		381,116.00	401,696.26	423,789.56	
75 Recreation and Sport (Dept 075)		Recreation Sport Leave Pay 075200020		2,876,277.00	3,031,553.80	3,181,387.54	
75 Recreation and Sport (Dept 075)		Recreation Sport Overtime 075200060		17,127.00	18,067.59	19,039.15	
75 Recreation and Sport (Dept 075)		Recreation Sport Salaries 075200000		31,670.00	33,380.18	35,216.09	
75 Recreation and Sport (Dept 075)		Recreation Sport Industrial Council Levies 075200160		752,361.20	792,988.70	836,603.08	
				482.00	508.03	535.97	

Budget by Function		Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
75	Recreation and Sport (Dept 075)	Recreation Sport Group Life 075200080	4,000.00	4,216.00	4,447.88
75	Recreation and Sport (Dept 075)	Recreation Sport Medical Aid 075200110	75,759.00	79,849.99	84,741.74
75	Recreation and Sport (Dept 075)	Recreation Sport Pension Superannuation 075200140	96,339.00	101,541.31	107,126.08
75	Recreation and Sport (Dept 075)	Recreation Sport UIF 075200200	5,693.00	6,000.42	6,330.45
75	Recreation and Sport (Dept 075)	NV Recreation Sport Cleansing Materials 075260200	5,248.00	5,533.39	5,835.62
75	Recreation and Sport (Dept 075)	NV Recreation Sport Chemicals of Fertilizer 075260820	31,450.41	33,150.41	34,973.68
75	Recreation and Sport (Dept 075)	Recreation Sport Toilet Hire 075265190	31,452.00	33,150.41	34,973.68
75	Recreation and Sport (Dept 075)	NV Recreation Sport Water Sanitation 075260740	422,768.00	445,597.47	470,105.33
75	Recreation and Sport (Dept 075)	Recreation Sport Skills Levy 075200240	6,008.00	6,332.43	6,680.72
75	Recreation and Sport (Dept 075)	Recreation Sport Workmen's Compensation 075200230	6,008.00	6,332.43	6,680.72
75	Recreation and Sport (Dept 075)	Recreation Sport Hire of Grounds 075200310	(69,504.00)	(72,624.82)	(76,619.18)
75	Recreation and Sport (Dept 075)	Maintenance Grant-Sport Facilities	(58,000.00)		
80	Dolphin Park (Dept 080)	Dolphin Park Park Rental 080020080	(635,400.00)	(669,711.60)	(706,545.74)
152	Environmental Management (Dept 152)	Community Resilience Project 152new2	1,770.00	1,812.88	1,912.59
152	Environmental Management (Dept 152)	Environmental Management Eco School Supp 152261821	28,614.00	19,619.16	20,698.21
152	Environmental Management (Dept 152)	EMI Training 152new4	25,000.00	26,350.00	27,799.25
152	Environmental Management (Dept 152)	Illegal Dumping Site Make-Over Project 152new3	100,000.00	105,400.00	111,197.00
152	Environmental Management (Dept 152)	Environmental Management Professional Fees 152260540	118,575.00	124,978.05	131,851.84
152	Environmental Management (Dept 152)	Strategic Environment Assessment 152new1	150,000.00	158,100.00	166,795.50
152	Environmental Management (Dept 152)	Community Resilience Project 152new2	200,000.00	210,800.00	222,394.00
152	Environmental Management (Dept 152)	Environmental Management Climate Change Prog 152261735	300,000.00	316,200.00	333,591.00
152	Environmental Management (Dept 152)	Environmental Management Telephone Allowance 152200190	18,144.00	19,123.78	20,175.58
152	Environmental Management (Dept 152)	Environmental Management Leave Bonus Salaried 1512200010	81,348.00	85,740.79	90,455.54
152	Environmental Management (Dept 152)	Environmental Management Travelling Allowance 152200180	297,494.00	313,558.68	330,804.40
152	Environmental Management (Dept 152)	Environmental Management Salaries 152200000	1,141,205.20	1,308,730.28	1,380,182.95
152	Environmental Management (Dept 152)	Environmental Management Industrial Council Lev 152200160	538.00	567.05	598.24
152	Environmental Management (Dept 152)	Environmental Management Group Life 152200080	7,699.00	8,114.75	8,561.06
152	Environmental Management (Dept 152)	Environmental Management Medical Aid 152000310	96,298.00	101,498.09	107,080.49
152	Environmental Management (Dept 152)	Environmental Management Pension Superannuation 152200140	185,440.00	195,453.76	206,703.72
152	Environmental Management (Dept 152)	Environmental Management UIF 152200200	6,619.00	6,976.43	7,360.13
152	Environmental Management (Dept 152)	NV Enviro Management Environmental Management 152261739	11,970.00	12,616.38	13,310.28
152	Environmental Management (Dept 152)	NV Enviro Management Awareness Prog 152261820	15,000.00	15,810.00	16,679.55
152	Environmental Management (Dept 152)	Environmental Management Printing Stationery 152260100	8,712.00	9,182.45	9,687.48
152	Environmental Management (Dept 152)	Environmental Management Conferences Workshops 152260160	4,495.00	4,695.57	4,953.83
152	Environmental Management (Dept 152)	NV Enviro Manage Enviro forum 152261822	16,906.00	17,818.92	18,798.96
152	Environmental Management (Dept 152)	Environmental Management Skills Levy 152200240	13,768.00	14,511.47	15,309.60
152	Environmental Management (Dept 152)	Environmental Management Travel Subsidie 152261100	2,478.00	2,611.81	2,755.46
152	Environmental Management (Dept 152)	Environmental Management Protective Clothing 152261000	2,038.00	2,148.05	2,266.19
152	Environmental Management (Dept 152)	Environmental Management Workmen's Compensation 152200220	14,363.00	15,138.60	15,971.23
152	Environmental Management (Dept 152)	NV Develop Control KDM Land Use Survey 153261681	393,878.00	204,347.41	215,586.52
153	Development Control (Dept 153)	NV Develop Control KDM Land Use Survey 153261681	306,122.00	322,652.59	340,398.48
153	Development Control (Dept 153)	Development Control Telephone Allowance 153200190	77,452.00	81,634.41	86,124.30
153	Development Control (Dept 153)	Development Control Housing Subsidy 153200090	9,798.00	10,327.09	10,895.08
153	Development Control (Dept 153)	Development Control Leave Bonus Salaried Staff 153200010	451,600.00	475,986.40	502,165.65
153	Development Control (Dept 153)	Development Control Leave Pay 153200020	39,352.00	41,477.01	43,758.24
153	Development Control (Dept 153)	Development Control Travelling Allowance 153200180	1,299,604.00	1,369,782.62	1,445,120.66
153	Development Control (Dept 153)	Development Control Salaries 153200000	5,630,473.20	5,934,518.75	6,260,917.28
153	Development Control (Dept 153)	Development Control Industrial Council Levies 153200160	2,912.00	2,973.22	3,043.24
153	Development Control (Dept 153)	Development Control Group Life 153200080	42,512.00	44,807.65	47,272.07
153	Development Control (Dept 153)	Development Control Medical Aid 153200110	431,812.00	455,129.85	480,161.99
153	Development Control (Dept 153)	Development Control Pension Superannuation 153200140	1,040,889.00	1,097,097.01	1,157,437.34
153	Development Control (Dept 153)	Development Control UIF 153200200	28,546.00	30,087.48	31,742.30
153	Development Control (Dept 153)	Development Control Meriville Town Establish 153261819	25,000.00	26,350.00	27,799.25
153	Development Control (Dept 153)	Development Control Awareness Prog 153261737	813.00	856.90	904.03
153	Development Control (Dept 153)	Development Control Street Naming Activities 153261701	3,958.00	4,171.73	4,401.18
153	Development Control (Dept 153)	Development Control Printing Stationery 153260100	75,000.00	79,050.00	83,397.75
153	Development Control (Dept 153)	Development Control Skills Levy 153200240	70,796.00	74,618.98	78,727.63
153	Development Control (Dept 153)	Development Control Travel Subsidie 153260900	7,896.00	8,322.38	8,780.12
153	Development Control (Dept 153)	Development Control Protective Clothing 153261100	20,000.00	21,080.00	22,239.40
153	Development Control (Dept 153)	Development Control Workmen's Compensation 153200230	73,395.00	77,358.33	81,613.04
153	Development Control (Dept 153)	Development Control Town Planning 153020260	(315,900.00)	(332,958.60)	(352,271.32)
154	Town Planning (Dept 154)	Town Planning Property Valuations 154261787	8,682.00	9,150.83	9,654.12
154	Town Planning (Dept 154)	Town Planning LUMS BYLAW gartelling 154new3	140,000.00	147,560.00	155,675.80
154	Town Planning (Dept 154)	Municipal Planning and appeals Tribunals fees 154new2	200,000.00	210,800.00	222,394.00
154	Town Planning (Dept 154)	Town Planning Buildings Fences 154235010	13,500.00	14,229.00	15,011.60
154	Town Planning (Dept 154)	Tools Equipment 154235210	15,000.00	15,810.00	16,679.55
154	Town Planning (Dept 154)	Town Planning Vehicles Plant 154235230	36,246.00	38,203.28	40,304.46
154	Town Planning (Dept 154)	NV Town Planning Transportation Planning 154new	527.00	555.46	586.01
154	Town Planning (Dept 154)	Town Planning LCLEI Co-Funding 154new6	75,000.00	79,050.00	83,397.75
154	Town Planning (Dept 154)	NV Town Planning KDM Lums 154261705	100,000.00	105,400.00	111,197.00
154	Town Planning (Dept 154)	Town Planning KDM Lums 154261705	100,000.00	105,400.00	111,197.00
154	Town Planning (Dept 154)	KDM LUMS Transitional Measures 154new4	120,000.00	126,480.00	133,436.40
154	Town Planning (Dept 154)	NV Town Planning Spluma Implementation 154261828	150,000.00	158,100.00	166,795.50
154	Town Planning (Dept 154)	Town Planning EDMs and Plan Tracking Implementation 154new2	250,000.00	263,500.00	277,992.50
154	Town Planning (Dept 154)	NV Town Planning SDF Review 154261700	450,000.00	474,300.00	500,386.50
154	Town Planning (Dept 154)	Town Planning Electricity Rates 154260970	80,074.00	84,398.00	89,039.89
154	Town Planning (Dept 154)	Town Planning Depreciation 154270001	217,813.00	229,574.50	242,201.52
154	Town Planning (Dept 154)	Town Planning Telephone Allowance 154200190	16,165.00	17,037.91	17,975.00
154	Town Planning (Dept 154)	Town Planning Housing Subsidy 154200090	9,923.00	10,458.84	11,034.08
154	Town Planning (Dept 154)	Town Planning Leave Bonus Salaried Staff 154200010	159,353.00	167,958.06	177,195.76
154	Town Planning (Dept 154)	Town Planning Leave Pay 154200020	49,115.00	45,443.21	47,942.59
154	Town Planning (Dept 154)	Town Planning Over Time 154200060	4,723.00	4,978.04	5,251.83
154	Town Planning (Dept 154)	Town Planning Travelling Allowance 154200180	226,958.00	239,213.73	252,370.49
154	Town Planning (Dept 154)	Town Planning Salaries 154200000	2,315,576.20	2,440,617.31	2,574,851.27
154	Town Planning (Dept 154)	Town Planning Industrial Council Levies 154200160	912.00	961.25	1,014.12
154	Town Planning (Dept 154)	Town Planning Group Life 154200080	14,893.00	15,697.22	16,560.57
154	Town Planning (Dept 154)	Town Planning Medical Aid 154200110	114,080.00	120,240.32	126,853.54
154	Town Planning (Dept 154)	Town Planning Pension Superannuation 154200140	405,223.00	427,105.04	450,595.82
154	Town Planning (Dept 154)	Town Planning UIF 154200200	9,882.00	10,415.63	10,988.49
154	Town Planning (Dept 154)	Town Planning Cleansing Materials 154260200	30,000.00	31,620.00	33,359.10
154	Town Planning (Dept 154)	NV Town Planning KDM Aerial Photography 154261876	60,000.00	63,240.00	66,718.20
154	Town Planning (Dept 154)	Town Planning Refreshments 154260330	4,903.00	5,167.76	5,451.99
154	Town Planning (Dept 154)	Town Planning Supply Oils Fuel 154260810	39,926.00	42,082.00	44,396.51
154	Town Planning (Dept 154)	NV Town Planning KDM CBD Regeneration 154NEW	200,000.00	210,800.00	222,394.00
154	Town Planning (Dept 154)	NV Town Planning EthenbenChar Prec P 154261595	450,000.00	474,300.00	500,386.50
154	Town Planning (Dept 154)	Town Planning Lease Office Mach Equip 154260070	457,162.00	481,848.75	508,350.43
154	Town Planning (Dept 154)	Town Planning Awareness Prog 154261737	16,830.00	17,738.82	18,714.46

Budget Function		Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
154	Town Planning (Dept 154)	Town Planning Outdoor Advertising Revenue Enhancement 154new	40,000.00	42,160.00	44,478.80
154	Town Planning (Dept 154)	NV Town Planning GIS Integration 154NEW	221,340.00	221,340.00	239,513.70
154	Town Planning (Dept 154)	Town Planning Insurance General 154260570	34,646.00	36,516.88	38,525.31
154	Town Planning (Dept 154)	NV Town Planning GIS Printing 154261738	45,000.00	47,430.00	50,038.65
154	Town Planning (Dept 154)	Town Planning Professional Subscriptions 154261786	50,000.00	52,700.00	55,598.50
154	Town Planning (Dept 154)	Town Planning Conferences Workshops 154260160	77,460.00	81,642.84	86,133.20
154	Town Planning (Dept 154)	Town Planning Skills Levy 154200240	25,293.00	26,658.82	28,125.06
154	Town Planning (Dept 154)	Town Planning Travel Subsidence 154260900	52,650.00	55,493.10	58,545.22
154	Town Planning (Dept 154)	Town Planning Tracking Fees 154261530	1,575.00	1,660.05	1,751.35
154	Town Planning (Dept 154)	Town Planning Workmen's Compensation 154200230	25,747.00	27,137.34	28,629.89
154	Town Planning (Dept 154)	Town Planning GIS 154060370	(15,900.00)	(16,758.60)	(17,680.32)
154	Town Planning (Dept 154)	Town Planning GIS 154060370	(290,486.62)	(290,486.62)	(306,463.38)
154	Town Planning (Dept 154)	Spatial Development Framework Support	(1,000,000.00)		
155	Building Control (Dept 155)	Building Control Building Plans Mngt Sys 155261827	300,000.00	316,200.00	331,591.00
155	Building Control (Dept 155)	Building Control Building Plans Digitalisation Project 155se	200,000.00	210,800.00	222,394.00
155	Building Control (Dept 155)	Building Control EDP REGISTRY feasibility study 155new2	200,000.00	210,800.00	222,394.00
155	Building Control (Dept 155)	NV Building Control Telephone Allowance 155200190	70,789.80	72,163.00	74,683.24
155	Building Control (Dept 155)	NV Building Control Housing Subsidy 155200090	20,161.00	21,246.69	22,418.43
155	Building Control (Dept 155)	NV Building Control Leave Bonus Salaried Staff 155200010	541,844.00	571,103.58	602,514.27
155	Building Control (Dept 155)	NV Building Control Leave Pay 155200020	275,296.00	290,161.98	306,170.89
155	Building Control (Dept 155)	NV Building Control Overtime 155200060	2,582.00	2,721.43	2,871.11
155	Building Control (Dept 155)	NV Building Control Travelling Allowance 155200180	1,449,441.00	1,527,710.81	1,611,734.91
155	Building Control (Dept 155)	NV Building Control Salaries 155200000	6,713,400.20	7,075,923.81	7,465,099.67
155	Building Control (Dept 155)	NV Building Control Industrial Council Levies 155200160	3,156.00	3,326.42	3,509.38
155	Building Control (Dept 155)	NV Building Control Group Life 155200080	49,449.00	52,119.25	54,985.80
155	Building Control (Dept 155)	NV Building Control Medical Aid 155200110	677,776.00	714,375.90	753,666.58
155	Building Control (Dept 155)	NV Building Control Pension Superannuation 155200140	1,263,973.00	1,332,227.54	1,405,500.06
155	Building Control (Dept 155)	Building Control Awareness Programme 155261737	46,953.00	49,488.46	52,210.33
155	Building Control (Dept 155)	Building Control Advertising Outdoor 155261665	8,415.00	8,899.41	9,357.23
155	Building Control (Dept 155)	Building Control Printing Stationery 155260100	61,137.00	64,438.40	67,982.51
155	Building Control (Dept 155)	BCO Convention 155new3	45,000.00	47,430.00	50,038.65
155	Building Control (Dept 155)	NV Building Control Skills Levy 155200240	86,156.00	90,808.42	95,802.89
155	Building Control (Dept 155)	Building Control Travel Subsidence 155260900	9,868.00	10,400.87	10,972.92
155	Building Control (Dept 155)	Building Control Protective Clothing 155261100	35,000.00	36,890.00	38,918.95
155	Building Control (Dept 155)	NV Building Control Workmen's Compensation 155200230	85,055.00	93,863.97	99,026.49
155	Building Control (Dept 155)	Building Control Buildings Depreciation 155270001	47,601.00	50,171.45	52,950.88
155	Building Control (Dept 155)	Building Control Fees Building Plans 155020040	(1,079,329.00)	(1,137,812.77)	(1,200,181.47)
155	Building Control (Dept 155)	Building Control Sale of Maps Plans 155010110	(6,844,504.00)	(7,214,107.22)	(7,610,883.11)
155	Building Control (Dept 155)	Building Control Town Planning 15510260	(68,904.00)	(72,624.82)	(76,619.18)
156	Civic Works Administration (Dept 156)	Civic Works Administration Vehicles Plant 156235230	(348,779.00)	(367,613.07)	(387,831.78)
156	Civic Works Administration (Dept 156)	NV Civic Works Admin Professional Fees 156260540	152,689.00	160,934.21	169,785.59
156	Civic Works Administration (Dept 156)	Civic Works Admin Electricity Rates 156260970	1,346,800.00	1,419,527.20	1,497,601.20
156	Civic Works Administration (Dept 156)	Civil Works Admin Telephone Allowance 156200190	50,118.00	52,824.37	55,729.71
156	Civic Works Administration (Dept 156)	Civil Works Admin Housing Subsidy 156200090	43,497.00	45,845.84	48,367.36
156	Civic Works Administration (Dept 156)	Civil Works Admin Leave Bonus Salaried Staff 156200010	10,495.00	11,061.73	11,670.13
156	Civic Works Administration (Dept 156)	Civil Works Admin Leave Pay 156200020	399,593.00	421,171.02	444,335.43
156	Civic Works Administration (Dept 156)	Civil Works Admin Overtime 156200060	64,334.00	67,808.04	71,537.48
156	Civic Works Administration (Dept 156)	Civil Works Admin Standby Allowance 156200070	7,932.00	8,360.33	8,820.15
156	Civic Works Administration (Dept 156)	Civil Works Admin Travelling Allowance 156200180	6,239.00	6,575.91	6,937.58
156	Civic Works Administration (Dept 156)	Civil Works Admin Salaries 156200000	505,208.00	532,489.23	561,776.14
156	Civic Works Administration (Dept 156)	Civil Works Admin Pension Superannuation 156200160	2,169,547.20	2,286,702.75	2,412,471.40
156	Civic Works Administration (Dept 156)	Civil Works Admin Medical Aid 156200110	2,865,226.20	3,019,948.41	3,186,046.58
156	Civic Works Administration (Dept 156)	Civil Works Admin Salaries 156200000	1,679.00	1,769.67	1,867.00
156	Civic Works Administration (Dept 156)	Civil Works Admin Industrial Council Levies 156200160	24,523.00	25,847.24	27,268.84
156	Civic Works Administration (Dept 156)	Civil Works Admin Group Life 156200080	250,805.00	264,348.47	278,887.64
156	Civic Works Administration (Dept 156)	Civil Works Admin Pension Superannuation 156200160	848,591.00	894,404.37	943,596.61
156	Civic Works Administration (Dept 156)	Civil Works Admin Cleaning Materials 156260200	25,855.00	27,251.17	28,749.98
156	Civic Works Administration (Dept 156)	Civil Works Admin EPWP Expenditure 156261815	38,577.00	40,660.16	42,896.47
156	Civic Works Administration (Dept 156)	Civil Works Admin Insurance General 156260570	183,339.00	193,239.31	203,867.47
156	Civic Works Administration (Dept 156)	Civil Works Admin Water Sanitation 156260740	1,540,000.00	1,623,160.00	1,712,433.80
156	Civic Works Administration (Dept 156)	Civil Works Admin Printing Stationery 156260100	27,424.00	28,904.90	30,494.67
156	Civic Works Administration (Dept 156)	Civil Works Admin Institute Membership Fees 156261120	96,811.00	102,038.79	107,650.93
156	Civic Works Administration (Dept 156)	Civil Works Admin Skills Levy 156200240	58,291.00	61,438.71	64,817.84
156	Civic Works Administration (Dept 156)	Civil Works Admin Conferences Workshops 156260160	32,670.00	34,434.18	36,328.06
156	Civic Works Administration (Dept 156)	Civil Works Admin Travel Subsidence 156260900	9,900.00	10,434.60	11,008.50
156	Civic Works Administration (Dept 156)	Civil Works Admin Tracking Fees 156261330	36,335.00	38,297.09	40,403.43
156	Civic Works Administration (Dept 156)	Civil Works Admin Workmen's Compensation 156200230	55,618.00	58,621.37	61,845.55
156	Civic Works Administration (Dept 156)	NV Civic Works Admin Buildings Depreciation 156270001	41,695.00	43,960.75	46,568.04
156	Civic Works Administration (Dept 156)	Civil Works Admin Municipal Infrastructure Grant 156065105	8,904.00	9,384.82	9,900.98
156	Civic Works Administration (Dept 156)	Civil Works Admin Municipal Infrastructure Grant 156065105	56,628.00	59,685.91	62,868.64
156	Civic Works Administration (Dept 156)	Civil Works Admin Municipal Infrastructure Grant 156065105	644,672.00	679,484.29	716,855.92
156	Civic Works Administration (Dept 156)	Civil Works Admin Municipal Infrastructure Grant 156065105	(1,540,000.00)		
156	Civic Works Administration (Dept 156)	Civil Works Admin Municipal Infrastructure Grant 156065105	(2,533,150.00)	(2,584,200.00)	(2,775,050.00)
160	Civic Building (Dept 160)	Civic Building Vehicles Plant 160235230	148,307.00	156,315.58	164,912.93
160	Civic Building (Dept 160)	Civic Building Telephone Allowance 160200190	76,474.00	80,603.60	85,036.79
160	Civic Building (Dept 160)	Civic Building Housing Subsidy 160200090	13,529.00	14,259.57	15,043.84
160	Civic Building (Dept 160)	Civic Building Leave Bonus Salaried Staff 160200010	11,937.00	12,581.60	13,273.59
160	Civic Building (Dept 160)	Civic Building Leave Pay 160200020	179,551.00	189,257.29	199,666.45
160	Civic Building (Dept 160)	Civic Building Overtime 160200060	173,045.00	179,689.43	186,822.35
160	Civic Building (Dept 160)	Civic Building Standby Allowance 160200070	389,906.00	410,960.92	433,563.77
160	Civic Building (Dept 160)	Civic Building Tool Allowance 160200260	114,942.00	120,411.07	127,033.68
160	Civic Building (Dept 160)	Civic Building Travelling Allowance 160200180	6,920.00	7,293.68	7,694.83
160	Civic Building (Dept 160)	Civic Building Salaries 160200000	68,257.00	71,942.88	75,899.74
160	Civic Building (Dept 160)	Civic Building Industrial Council Levies 160200160	2,380,972.20	2,509,544.70	2,647,569.66
160	Civic Building (Dept 160)	Civic Building Group Life 160200110	1,556.00	1,640.02	1,730.23
160	Civic Building (Dept 160)	Civic Building Pension Superannuation 160200160	16,107.00	16,976.78	17,910.50
160	Civic Building (Dept 160)	Civic Building Medical Aid 160200110	140,559.00	147,622.19	155,741.41
160	Civic Building (Dept 160)	Civic Building Industrial Council Levies 160200160	436,016.00	459,560.86	484,836.71
160	Civic Building (Dept 160)	Civic Building Skills Levy 160200240	19,162.00	20,196.75	21,307.57
160	Civic Building (Dept 160)	Civic Building Sundry Oils Fuel 160260810	56,432.00	59,479.33	62,750.69
160	Civic Building (Dept 160)	NV Civic Building Insurance General 160260570	19,689.00	20,762.73	21,904.70
160	Civic Building (Dept 160)	Civic Building Water Sanitation 160260740	223,408.00	235,472.03	248,422.99
160	Civic Building (Dept 160)	Civic Building Skills Levy 160200240	26,747.00	28,191.34	29,741.86
160	Civic Building (Dept 160)	Civic Building Protective Clothing 160261100	719,928.00	758,804.11	800,538.34
160	Civic Building (Dept 160)	Civic Building Tracking Fees 160261530	2,128.00	2,219.91	2,316.12
160	Civic Building (Dept 160)	Civic Building Workmen's Compensation 160200230	26,883.00	28,334.68	29,893.09

Budget Yr. Function		Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
160	Civic Building (Dept 160)	NV Civic Building Buildings Depreciation 160270001	1,090,219.00	1,085,850.83	1,145,572.62
160	Civic Building (Dept 160)	Community Building Rental Garages 160020170	(178.00)		(187.61)
165	Community Halls (Dept 165)	Community Halls Buildings Fences 165235015	827,204.00	871,873.02	919,826.03
165	Community Halls (Dept 165)	Community Halls FurnOffice Mach. Equip 165235050	1,354.00	1,477.12	1,505.61
165	Community Halls (Dept 165)	Community Halls Kitchenware 165235330	534.00	562.84	599.79
165	Community Halls (Dept 165)	Community Halls Rodent Insect Pest Control 165160750	4,461.00	4,701.89	4,960.50
165	Community Halls (Dept 165)	Community Halls Electricity Rates 165260970	119,015.00	125,441.81	132,341.11
165	Community Halls (Dept 165)	Community Halls Telephone Allowance 165200190	2,167.00	2,284.02	2,409.64
165	Community Halls (Dept 165)	Community Halls Housing Subsidy 165200010	2,282.00	2,405.23	2,537.32
165	Community Halls (Dept 165)	Community Halls Leave Bonus Salaried Staff 165200090	130,423.00	137,465.84	145,026.46
165	Community Halls (Dept 165)	Community Halls Leave Pay 165200020	61,584.00	64,888.46	68,457.32
165	Community Halls (Dept 165)	Community Halls Overtime 165200080	17,789.00	18,749.61	19,780.83
165	Community Halls (Dept 165)	Community Halls Standby Allowance 165200070	274,514.00	289,337.76	305,251.33
165	Community Halls (Dept 165)	NV Community Halls Salaries 165200000	534,841.20	563,722.62	594,727.37
165	Community Halls (Dept 165)	Community Halls Salaries 165200000	1,477,727.20	1,557,524.47	1,643,188.31
165	Community Halls (Dept 165)	Community Halls Industrial Council Levies 165200160	1,825.00	1,923.55	2,029.35
165	Community Halls (Dept 165)	Community Halls Group Life 165200080	15,521.00	16,359.13	17,258.89
165	Community Halls (Dept 165)	Community Halls Medical Aid 165200110	78,269.00	82,495.53	87,032.78
165	Community Halls (Dept 165)	Community Halls Pension Superannuation 165200140	327,327.00	345,002.66	363,977.80
165	Community Halls (Dept 165)	Community Halls UIF 165200200	19,543.00	20,598.32	21,731.23
165	Community Halls (Dept 165)	Community Halls Cleaning Materials 165260200	83,661.00	88,178.69	93,028.52
165	Community Halls (Dept 165)	Community Halls Thusing Ser Centre 165NEW	52,421.00	55,251.73	58,290.58
165	Community Halls (Dept 165)	Community Halls Insurance General 165260570	13,893.00	14,643.22	15,448.86
165	Community Halls (Dept 165)	NV Community Halls Radio Licences 165261410	8,911.00	9,397.19	9,908.76
165	Community Halls (Dept 165)	NV Community Halls Water Sanitation 165260740	195,739.00	206,308.91	217,655.90
165	Community Halls (Dept 165)	Community Halls Printing Stationery 165260100	2,178.00	2,295.61	2,421.87
165	Community Halls (Dept 165)	Community Halls Skills Levy 165200240	20,515.00	21,622.81	22,812.06
165	Community Halls (Dept 165)	Administration General Protective Clothing 165261100	31,196.00	32,880.58	34,689.02
165	Community Halls (Dept 165)	Community Halls Workmen's Compensation 165200230	20,515.00	21,622.81	22,812.06
165	Community Halls (Dept 165)	NV Community Halls Buildings Depreciation 165270001	4,145,576.00	4,369,437.10	4,609,756.14
165	Community Halls (Dept 165)	Community Halls Hire Fees 165200000	(317,700.00)	(334,855.80)	(353,272.87)
170	Roads and Stormwater (Dept 170)	Roads Stormwater Tools Equipment 170235210	62,238.00	65,598.85	69,206.79
170	Roads and Stormwater (Dept 170)	Roads Stormwater Machinery Hire 170235016	280,800.00	295,969.20	312,241.18
170	Roads and Stormwater (Dept 170)	NV Roads Storm Grading of Roads 170235345	932,696.00	983,061.58	1,037,129.97
170	Roads and Stormwater (Dept 170)	Roads Stormwater Vehicles Plant 170235230	969,294.00	1,021,635.88	1,077,825.85
170	Roads and Stormwater (Dept 170)	NV Roads Storm Pothole Repairs 1702353NEW3	4,808,175.00	5,067,816.45	5,346,546.35
170	Roads and Stormwater (Dept 170)	NV Roads Storm Drains Int 170235NEW2	7,797,496.00	8,218,560.78	8,670,581.63
170	Roads and Stormwater (Dept 170)	Roads Stormwater Professional Fees 170260540	1,000,000.00	1,054,000.00	1,111,970.00
170	Roads and Stormwater (Dept 170)	ROADS AND STORMWATER DRAINS -INT 170NEW / POTHOLES REPAIRS 170235	7,797,496.00	8,099,226.50	8,544,684.38
170	Roads and Stormwater (Dept 170)	NV Roads Storm Telephone Allowance 170200190	23,030.00	24,273.62	25,608.67
170	Roads and Stormwater (Dept 170)	Roads Storm Housing Subsidy 170200090	18,447.00	19,443.14	20,511.51
170	Roads and Stormwater (Dept 170)	Roads Storm Leave Bonus Salaried Staff 170200010	849,091.00	894,941.91	944,163.72
170	Roads and Stormwater (Dept 170)	Roads Storm Leave Pay 170200020	441,299.00	465,129.15	490,711.25
170	Roads and Stormwater (Dept 170)	Roads Storm Overtime 170200080	386,203.00	407,057.96	429,446.15
170	Roads and Stormwater (Dept 170)	Roads Storm Tools Allowance 170200070	161,918.00	170,661.57	180,047.95
170	Roads and Stormwater (Dept 170)	Roads Storm Tools Allowance 170200260	10,033.00	10,574.78	11,156.40
170	Roads and Stormwater (Dept 170)	NV Roads and Stormwater Travelling Allowance 170200160	541,588.00	570,833.75	602,228.61
170	Roads and Stormwater (Dept 170)	Roads Storm Salaries 170200000	10,513,245.20	11,080,960.44	11,690,413.27
170	Roads and Stormwater (Dept 170)	NV Roads Storm Industrial Council Levies 170200160	9,374.00	9,880.20	10,423.61
170	Roads and Stormwater (Dept 170)	Roads Storm Group Life 170200080	76,163.00	80,275.80	84,690.97
170	Roads and Stormwater (Dept 170)	Roads Storm Medical Aid 170200110	794,931.00	837,857.27	883,939.42
170	Roads and Stormwater (Dept 170)	Roads Storm Pension 170200140	1,940,358.00	2,045,137.33	2,157,619.89
170	Roads and Stormwater (Dept 170)	Roads and Stormwater UIF 170200200	104,148.00	109,771.99	115,629.45
170	Roads and Stormwater (Dept 170)	Roads Stormwater Interest on External Loans 170271000	7,492,427.00	7,310,083.79	6,967,076.20
170	Roads and Stormwater (Dept 170)	Roads Stormwater Sundry Oils Fuel 170260810	627,650.00	661,543.10	697,327.97
170	Roads and Stormwater (Dept 170)	Roads Stormwater Insurance General 170260570	234,720.00	247,394.88	261,001.60
170	Roads and Stormwater (Dept 170)	Roads and Stormwater Skills Levy 170200240	128,612.24	135,685.92	143,557.63
170	Roads and Stormwater (Dept 170)	Roads Stormwater Tracking Fees 170261590	38,632.00	40,718.13	42,857.63
170	Roads and Stormwater (Dept 170)	Roads and Stormwater Workmen's Compensation 170200230	123,107.00	129,754.78	136,891.29
170	Roads and Stormwater (Dept 170)	NV Roads Stormwater Roads Storm Depreciation 170270001	31,079,466.00	32,757,735.08	34,559,411.57
170	Roads and Stormwater (Dept 170)	RECHARGED SALARIES 170280090	(7,684,276.00)	(8,099,226.99)	(8,544,684.38)
170	Roads and Stormwater (Dept 170)	NV Street Lights - Consumption (172600850)	4,283,571.00	4,514,831.13	4,763,146.85
171	Street Lights (Dept 171)	STREET LIGHTS - MAINTENANCE 171235180	4,991,276.00	5,260,804.90	5,550,149.17
171	Street Lights (Dept 171)	Street Lights Traffic lights 171235185	210,373.00	221,733.14	233,928.46
171	Street Lights (Dept 171)	RECHARGED SALARIES 171280040	(4,991,276.00)	(5,260,804.90)	(5,550,149.17)
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Tools Equipment 172235210	68,939.00	72,556.31	76,546.90
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Leave Bonus Salaried 172200010	393,126.00	414,354.80	437,144.32
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Leave Pay 172200020	248,181.00	261,582.77	275,969.88
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Overtime 172200060	846,276.00	892,291.10	941,367.11
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Salaries 172200000	5,259,187.20	5,536,894.04	5,841,381.01
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Industrial Council Le 172200160	6,206.00	6,541.12	6,900.89
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Group Life 172200080	35,633.00	37,167.20	39,211.40
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Medical Aid 172200110	429,915.00	453,025.01	477,941.39
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Pension Superannuat 172200140	897,757.00	946,235.88	998,278.85
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning UIF 172200200	53,941.00	56,853.81	59,980.77
172	Street Sweeping & Cleaning (Dept 172)	NV Street Sweeping Cleaning Workmen's Compensation 172200230	53,941.00	56,853.81	59,980.77
172	Street Sweeping & Cleaning (Dept 172)	Staff Housing Estates Insurance General 180260570	17,842.00	18,805.47	19,839.77
172	Street Sweeping & Cleaning (Dept 172)	Staff Housing Estates Buildings Depreciation 180270001	1,929.00	2,033.17	2,144.99
172	Street Sweeping & Cleaning (Dept 172)	Staff Housing Estates Rent 18020140	(13,234.00)	(13,969.72)	(14,738.05)
180	Staff Housing and Estates (Dept 180)	Information Technology Hardware Support 210235450	11,935.00	12,579.49	13,271.36
180	Staff Housing and Estates (Dept 180)	Information Technology Vehicles Plant 210235730	31,594.00	33,300.08	35,131.58
180	Staff Housing and Estates (Dept 180)	Information Technology Electricity Rates 210260970	41,602.00	43,848.51	46,280.18
210	Information Technology (Dept 210)	Information Technology Telephone Allowance 210200190	6,013.00	6,337.70	6,686.28
210	Information Technology (Dept 210)	Information Technology Housing Subsidy 210200090	7,993.00	8,424.62	8,887.98
210	Information Technology (Dept 210)	Information Technology Leave Bonus Salaried St 210200010	154,556.00	162,902.02	171,861.64
210	Information Technology (Dept 210)	Information Technology Leave Pay 210200020	38,135.00	40,194.29	42,404.98
210	Information Technology (Dept 210)	Information Technology Overtime 210200060	4,689.00	4,942.21	5,214.03
210	Information Technology (Dept 210)	Information Technology Travelling Allowance 210200160	165,335.00	174,263.09	183,847.56
210	Information Technology (Dept 210)	Information Technology Salaries 210200000	2,071,310.20	2,183,160.95	2,303,234.80
210	Information Technology (Dept 210)	Information Technology Group Life 210200080	882.00	929.63	980.76
210	Information Technology (Dept 210)	Information Technology Medical Aid 210200110	16,044.00	16,910.38	17,840.45
210	Information Technology (Dept 210)	Information Technology Pension Superannuation 210200140	137,322.00	144,737.39	152,697.94
210	Information Technology (Dept 210)	Information Technology UIF 210200200	350,228.00	369,140.31	389,443.03
210	Information Technology (Dept 210)	Information Technology Sundry Oils Fuel 210260810	12,245.00	12,906.23	13,616.07
210	Information Technology (Dept 210)	Info Technology Computer Cabling Repairs 210260800	37,820.00	39,862.28	42,054.71
210	Information Technology (Dept 210)		117,410.00	123,750.14	130,556.40

Budget by Function		Segment Desc		2019 Final Budget		2020 Final Budget		2021 Final Budget	
210	Information Technology (Dept 210)	Information Technology Telephone Calls/Rentals 210260920		1,289,898.00		1,359,552.49		1,434,327.88	
210	Information Technology (Dept 210)	36		972,385.00		1,024,893.79		1,081,262.95	
210	Information Technology (Dept 210)	Data Lines / Rental????????????????????		1,190,076.00		1,254,972.50		1,323,995.99	
210	Information Technology (Dept 210)	NV Information Tec Microsoft Enterprise Agreement 210261749		1,417,731.00		1,494,288.47		1,576,474.34	
210	Information Technology (Dept 210)	Information Technol Software Support/License 210260190		2,983,513.00		3,144,728.10		3,317,688.15	
210	Information Technology (Dept 210)	Information Technology Insurance General 210260570		48,485.00		51,103.19		53,913.87	
210	Information Technology (Dept 210)	NV Information Technology Water Sanitation 210260740		6,187.00		6,521.10		6,879.76	
210	Information Technology (Dept 210)	Information Technology Printing Stationery 210260100		73,700.00		77,679.80		81,952.19	
210	Information Technology (Dept 210)	Information Technology Conferences Workshops 210260160		18,492.00		19,490.57		20,562.55	
210	Information Technology (Dept 210)	Information Technology Skills Levy 210200240		22,097.00		23,290.24		24,571.20	
210	Information Technology (Dept 210)	Information Technology Travel Subsistence 210260900		63.00		66.40		70.05	
210	Information Technology (Dept 210)	Information Technology Training Fees 210261530		1,776.00		1,871.90		1,974.86	
210	Information Technology (Dept 210)	Information Technology Workmen's Compensation 210200220		22,427.00		23,638.06		24,938.15	
210	Information Technology (Dept 210)	Information Technology Buildings Depreciation 210270001		1,040,362.00		1,096,541.55		1,156,851.33	
210	Information Technology (Dept 210)	Info Technology Less Charges to Other Dep 210380060		(864,294.00)		(847,725.88)		(894,350.80)	
215	Town Treasurer General (Dept 215)	NV BTO Bad Debt Provision 215220050		9,377,000.00		9,893,358.00		10,426,942.69	
215	Town Treasurer General (Dept 215)	NV BTO Valuation Val Rolls 215260940		4,000,000.00		4,216,000.00		4,447,880.00	
215	Town Treasurer General (Dept 215)	NV BTO Correct Reading of Meters 215260420		120,000.00		126,480.00		133,436.40	
215	Town Treasurer General (Dept 215)	NV BTO Dedts Office Returns 215260420		300,000.00		316,200.00		333,591.00	
215	Town Treasurer General (Dept 215)	NV Town Treasurer General Buildings 215235010		120,000.00		126,480.00		133,436.40	
215	Town Treasurer General (Dept 215)	Town Treasurer Fire Extinguishers Hydrants 215235040		4,478.00		4,718.81		4,979.40	
215	Town Treasurer General (Dept 215)	Town Treasurer General Health Safety Reg 215235050		15,490.00		16,326.46		17,224.42	
215	Town Treasurer General (Dept 215)	Town Treasurer General Kitchenware 215235642		41,635.00		43,883.29		46,256.87	
215	Town Treasurer General (Dept 215)	Town Treasurer General Vehicles Plant 215235330		4,089.00		4,309.81		4,546.85	
215	Town Treasurer General (Dept 215)	Finance Submission of financial statements		20,050.00		21,132.70		22,295.00	
215	Town Treasurer General (Dept 215)	Town Treasurer mSCOA 215261849		130,000.00		137,020.00		144,556.10	
215	Town Treasurer General (Dept 215)	BTO Consultants/Outsourced 215250001		750,000.00		790,500.00		833,972.59	
215	Town Treasurer General (Dept 215)	NV BTO Consultants/Outsourced 215250001		855,410.00		901,602.14		951,390.26	
215	Town Treasurer General (Dept 215)	Town Treasurer General Electricity Rates 215260970		800,000.00		843,200.00		889,576.00	
215	Town Treasurer General (Dept 215)	BTO Telephone Allowance 215200190		178,612.00		188,257.05		198,611.19	
215	Town Treasurer General (Dept 215)	BTO Housing Subsidy 215200090		140,395.00		147,976.33		156,115.03	
215	Town Treasurer General (Dept 215)	BTO Leave Bonus Salaries St 215200010		104,502.00		110,145.11		116,203.09	
215	Town Treasurer General (Dept 215)	BTO Leave Pay 215200020		1,508,711.00		1,584,911.39		1,672,081.52	
215	Town Treasurer General (Dept 215)	BTO Overtime 215200060		520,774.00		548,843.10		579,029.47	
215	Town Treasurer General (Dept 215)	BTO Travelling Allowance 215200180		20,050.00		21,132.70		22,295.00	
215	Town Treasurer General (Dept 215)	BTO Salaries 215200000		130,000.00		137,020.00		144,556.10	
215	Town Treasurer General (Dept 215)	BTO Industrial Council Levi 215200160		1,831,867.00		1,950,787.82		2,036,981.15	
215	Town Treasurer General (Dept 215)	BTO Group Life 215200080		18,095,345.20		19,009,253.84		20,054,762.80	
215	Town Treasurer General (Dept 215)	BTO Medical Aid 215200110		8,311.00		9,286.79		9,797.57	
215	Town Treasurer General (Dept 215)	BTO Pension Superannuation 215200140		146,549.00		154,462.65		162,958.09	
215	Town Treasurer General (Dept 215)	BTO UIF 215200200		1,474,211.00		1,553,818.39		1,639,278.41	
215	Town Treasurer General (Dept 215)	BTO Cleansing Materials 215260200		3,705,873.00		3,905,590.14		4,110,819.60	
215	Town Treasurer General (Dept 215)	BTO Sundry Oils Fuel 215260810		122,180.00		128,777.72		135,860.49	
215	Town Treasurer General (Dept 215)	NV Town Treasurer Gen Medicines 215260170		55,363.00		58,352.60		61,562.00	
215	Town Treasurer General (Dept 215)	NV BTO MAP Expense 215261811		22,618.00		23,839.37		25,150.54	
215	Town Treasurer General (Dept 215)	Town Treasurer Lease Office Mach Equip 215260070		1,049.00		1,105.65		1,166.46	
215	Town Treasurer General (Dept 215)	Bank Charges Electricity Reserve		284,004.00		299,340.22		315,803.93	
215	Town Treasurer General (Dept 215)	Bank Charges Electricity Account		144,328.00		152,121.71		160,488.41	
215	Town Treasurer General (Dept 215)	Bank Charges FNB 67363519251		250.00		263.50		277.99	
215	Town Treasurer General (Dept 215)	ABSA Liquidity 2		250.00		263.50		277.99	
215	Town Treasurer General (Dept 215)	Bank Charges Investment Housing Project		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges Investment Grootville Priority		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges Investment Shogamoya		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges Investment Dube Village		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges Investment Steve Biko		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges ABSA 93 2106 3493		700.00		737.80		776.38	
215	Town Treasurer General (Dept 215)	Bank Charges IFA Grant Beach Node		800.00		843.20		889.58	
215	Town Treasurer General (Dept 215)	Bank Charges Investment ABSA IFA Beach Node		800.00		843.20		889.58	
215	Town Treasurer General (Dept 215)	Bank Charges ABSA 9323556 707		800.00		843.20		889.58	
215	Town Treasurer General (Dept 215)	ABSA Liquidity 1		1,600.00		1,686.40		1,779.15	
215	Town Treasurer General (Dept 215)	Bank Charges Grants		3,000.00		3,162.00		3,335.91	
215	Town Treasurer General (Dept 215)	Bank Charges Fines		3,200.00		3,372.80		3,558.30	
215	Town Treasurer General (Dept 215)	Town Treasurer General Bank Charges 215260090		2,419,194.00		2,549,830.48		2,690,071.15	
215	Town Treasurer General (Dept 215)	Town Treasurer Gen Cashier Shortage 215260151		518.00		545.97		576.00	
215	Town Treasurer General (Dept 215)	Town Treasurer General Postage 215260710		74,603.00		78,631.56		82,956.30	
215	Town Treasurer General (Dept 215)	NV Town Treasurer Gen SMS Service 215261692		21,043.00		22,179.32		23,399.18	
215	Town Treasurer General (Dept 215)	Data Cleansing 215new1		1,800,000.00		1,897,200.00		2,001,546.00	
215	Town Treasurer General (Dept 215)	Indigent Verification New Vote		175,000.00		184,450.00		194,594.75	
215	Town Treasurer General (Dept 215)	Indigent Verification New Vote		175,000.00		184,450.00		194,594.75	
215	Town Treasurer General (Dept 215)	NV Town Treasurer Insurance General 215260570		117,533.00		123,879.78		130,693.17	
215	Town Treasurer General (Dept 215)	Town Treasurer General Water Sanitation 215260740		4,361.00		4,586.49		4,849.30	
215	Town Treasurer General (Dept 215)	Town Treasurer Printing Stationery 215260100		541.00		570.21		601.58	
215	Town Treasurer General (Dept 215)	Town Treasurer General Book Purchases 215260110		414,370.00		436,745.98		460,767.01	
215	Town Treasurer General (Dept 215)	Town Treasurer General Conferences Workshops 215260160		36,422.00		38,389.84		40,501.28	
215	Town Treasurer General (Dept 215)	Town Treasurer General Skills Levy 215200240		214,180.00		225,745.72		238,161.73	
215	Town Treasurer General (Dept 215)	Town Treasurer General Travel Subsistence 215260900		78,738.00		82,462.85		86,998.31	
215	Town Treasurer General (Dept 215)	Town Treasurer General Refreshments 215260330		9,443.00		10,374.52		10,945.12	
215	Town Treasurer General (Dept 215)	Town Treasurer General Protective Clothing 215261100		45,774.00		48,245.80		50,899.31	
215	Town Treasurer General (Dept 215)	Town Treasurer General Tracking Fees 215261530		15,008.00		16,661.63		17,578.02	
215	Town Treasurer General (Dept 215)	NV Town Treasurer General Workmen's Compensation 215200230		227,847.00		239,610.74		242,239.83	
215	Town Treasurer General (Dept 215)	NV Town Treasurer Gen Buildings Depreciation 215270001		886,718.00		934,600.77		986,009.81	
215	Town Treasurer General (Dept 215)	Town Treasurer Less Charges to Other Dep 215280060		(9,019,387.00)		(9,506,433.09)		(10,029,287.76)	
215	Town Treasurer General (Dept 215)	NV Town Treasurer Gen Interest on Bank Account 215025015		(3,856,388.00)		(4,064,527.55)		(4,286,078.57)	
215	Town Treasurer General (Dept 215)	NV INTEREST INCOME ABSA 20731160734		(1,181,979.00)		(1,245,805.87)		(1,314,325.19)	
215	Town Treasurer General (Dept 215)	Housing Project Account 40 8889 9105 Interest		(1,000,000.00)		(1,054,000.00)		(1,111,970.00)	
215	Town Treasurer General (Dept 215)	Housing Accreditation Funds 40 8889 0536 Interest		(120,000.00)		(126,480.00)		(133,436.40)	
215	Town Treasurer General (Dept 215)	Housing Operation Account 40 8889 0196 Interest		(60,000.00)		(63,240.00)		(66,718.20)	
215	Town Treasurer General (Dept 215)	Shogamoya 40 8889 3047 Interest		(10,000.00)		(10,540.00)		(11,119.70)	
215	Town Treasurer General (Dept 215)	Steve Biko 40 8889 2732 Interest		(2,500.00)		(2,635.00)		(2,779.93)	
215	Town Treasurer General (Dept 215)	Dube Village 40 8889 3306 Interest		(2,500.00)		(2,635.00)		(2,779.93)	
215	Town Treasurer General (Dept 215)	Grootville Priority one 40 889 1427 Interest		(3,900,000.00)		(4,110,600.00)		(4,336,683.00)	
215	Town Treasurer General (Dept 215)	NV INTEREST INCOME ABSA LIQUIDITY 1		(2,176,561.00)		(2,294,095.29)		(2,420,770.54)	
215	Town Treasurer General (Dept 215)	NV INTEREST INCOME ABSA LIQUIDITY 2		(2,017,213.00)		(2,126,142.50)		(2,243,080.34)	
215	Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT NEDBANK 1100-482666-456		(1,696,988.00)		(1,788,615.35)		(1,886,999.75)	
215	Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT FNB 71039210655		(1,438,155.00)		(1,515,815.37)		(1,599,185.27)	

Budget Yr: Function	Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME NEDBANK 41299507-9992	1,087,744.00	1,146,482.18	1,209,538.70
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT STANDARD BANK 038756442-084	1,038,029.00	1,094,082.57	1,154,257.11
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME FNB 62363519251	841,535.00	886,977.89	935,761.67
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT ABSA 9323556707	724,341.00	763,455.41	805,445.46
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME NEDBANK 31337273-9975	407,594.00	424,334.08	447,672.45
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT ABSA 93 2688 5911	951,058.00	1,070,015.13	1,190,365.96
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT ABSA KNO BALITTO JUNCT 9932522727	336,127.00	356,385.86	375,987.08
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT HOUSING PROJECTS	222,094.00	239,357.08	252,521.72
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME ABSA 9321063433	1,700,683.00	1,779,893.88	1,869,794.38
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT ABSA 4330462759 ELECTRICITY	143,681.00	151,439.77	155,086.99
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT STEVE BIKO	49,540.00	52,215.16	55,086.99
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT SHAYAMOVA	44,572.00	46,978.89	49,562.73
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT RESERVE	31,781.00	33,497.17	35,339.52
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME ELECTRICITY ACCOUNT	15,851.00	16,706.55	17,675.84
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT GROUTVILLE PRIORITY	13,478.00	14,155.22	14,933.76
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT DUBE VILLAGE	8,672.00	9,140.29	9,643.00
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT NEDBANK 9997 19832841	4,923.00	5,188.84	5,474.23
215 Town Treasurer General (Dept 215)	NV INTEREST INCOME INVESTMENT NEDBANK 9996 19832841	5,000,004.00	5,270,004.22	5,559,854.45
215 Town Treasurer General (Dept 215)	NV Town Treasurer General Interest on Arrears 215030010	1,000,000.00	1,054,000.00	1,111,970.00
215 Town Treasurer General (Dept 215)	NV Town Treasurer Sundry Debtor Interest 215030030	1,200,000.00	1,264,800.00	1,334,364.00
215 Town Treasurer General (Dept 215)	NV Town Treasurer Gen Interest on Arrears 21500010	150,000.00	158,100.00	166,795.50
215 Town Treasurer General (Dept 215)	NV Town Treasurer General Rates Certificates 21500040	550,000.00	579,700.00	611,583.50
215 Town Treasurer General (Dept 215)	NV Town Treasurer General MAP Grant 21555001	284,004.00	299,340.22	315,803.93
215 Town Treasurer General (Dept 215)	NV Town Treasurer Search Fees 215010090	15,000.00	15,270.00	15,559.85
215 Town Treasurer General (Dept 215)	NV Town Treasurer General Sale of Valuation Rolls 215010125	5,000.00	5,270.00	5,559.85
215 Town Treasurer General (Dept 215)	NV Town Treasurer 578 Reviews 215060999	12,000.00	12,108.00	12,223.94
215 Town Treasurer General (Dept 215)	NV Town Treasurer General Collection Charges 215000380	4,000,000.00	4,216,000.00	4,447,880.00
215 Town Treasurer General (Dept 215)	NV Town Treasurer General Rates Penalties 21500090	13,000,000.00	13,702,000.00	14,455,610.00
MSIG 2155150				
215 Town Treasurer General (Dept 215)	NV Town Treasurer Gen Finance Management Grant 215050931	1,800,000.00	1,800,000.00	1,800,000.00
220 Stores and Procurement (Dept 220)	Stores Procurement Buildings Fences 220235010	3,000.00	3,162.00	3,335.51
220 Stores and Procurement (Dept 220)	Stores Procurement Yard Maintenance 220235001	4,478.00	4,719.81	4,979.40
220 Stores and Procurement (Dept 220)	Stores Procure Fire Extinguishers Hydrants 220235040	1,793.00	1,889.82	1,993.76
220 Stores and Procurement (Dept 220)	Stores Procurement Tools Equipment 220235210	1,978.00	2,084.81	2,199.48
220 Stores and Procurement (Dept 220)	Stores Procurement TurnOffice Mach Equip 220235030	5,120.00	5,396.48	5,693.29
220 Stores and Procurement (Dept 220)	Stores Procurement Kitchenware 220235330	316.00	333.06	351.38
220 Stores and Procurement (Dept 220)	Stores Procurement Vehicles Plant 220235230	21,064.00	22,201.46	23,422.54
220 Stores and Procurement (Dept 220)	Stores Procurement Electricity Rates 220260970	40,500.00	42,687.00	45,034.79
220 Stores and Procurement (Dept 220)	NV Stores Telephone Allowance 220200190	25,267.00	26,631.42	28,096.15
220 Stores and Procurement (Dept 220)	NV Stores Housing Subsidy 220200090	42,847.00	45,160.74	47,644.58
220 Stores and Procurement (Dept 220)	NV Stores Leave Bonus Salaried Staff 220200310	295,800.00	312,827.20	330,032.70
220 Stores and Procurement (Dept 220)	NV Stores Leave Pay 220200020	197,360.00	208,017.44	219,458.40
220 Stores and Procurement (Dept 220)	NV Stores Overtime 220200060	35,335.00	37,243.09	39,191.46
220 Stores and Procurement (Dept 220)	NV Stores Standby Allowance 220200070	88,728.00	93,519.31	98,662.87
220 Stores and Procurement (Dept 220)	NV Stores Travelling Allowance 220200180	241,591.00	254,643.24	268,646.62
220 Stores and Procurement (Dept 220)	NV Stores Salaries 220200000	1,499,164.20	1,580,119.07	1,667,025.62
220 Stores and Procurement (Dept 220)	NV Stores Industrial Council Levies 220200160	2,489,176.20	2,623,593.82	2,767,891.48
220 Stores and Procurement (Dept 220)	NV Stores Group Life 220200080	1,882.00	1,983.63	2,092.73
220 Stores and Procurement (Dept 220)	NV Stores Medical Aid 220200110	30,480.00	32,125.92	33,880.85
220 Stores and Procurement (Dept 220)	NV Stores Pension Superannuation 220200140	335,180.00	353,279.72	372,710.10
220 Stores and Procurement (Dept 220)	Stores Procurement Cleaning Materials 220260200	893,614.00	884,942.62	933,614.46
220 Stores and Procurement (Dept 220)	Stores Procure First Aid Equipment 220260220	77,308.00	78,782.63	80,365.68
220 Stores and Procurement (Dept 220)	Stores Procurement Advertising 220260030	11,473.00	12,092.54	12,757.63
220 Stores and Procurement (Dept 220)	Stores Procurement Insurance General 220260570	733.00	772.58	815.07
220 Stores and Procurement (Dept 220)	Stores Procurement Protective Clothing 220261100	1,049.00	1,105.65	1,166.46
220 Stores and Procurement (Dept 220)	Stores Procurement Tracking Fees 220261530	28,466.00	30,003.16	31,663.34
220 Stores and Procurement (Dept 220)	Stores Procurement Travel Subsidence 220260900	594,000.00	626,076.00	660,510.18
220 Stores and Procurement (Dept 220)	Stores Procurement Refreshments 220260330	6,120.00	6,450.48	6,805.26
220 Stores and Procurement (Dept 220)	Stores Procurement Lease Office Mach Equip 220260070	85,546.00	90,165.48	95,124.59
220 Stores and Procurement (Dept 220)	Stores Procurement Water Sanitation 220260740	119,568.00	125,708.47	132,622.44
220 Stores and Procurement (Dept 220)	Stores Procurement Printing Stationery 220260100	49,830.00	46,196.82	48,737.65
220 Stores and Procurement (Dept 220)	NV Stores Skills Levy 220200240	2,948.00	3,107.19	3,278.09
220 Stores and Procurement (Dept 220)	Stores Procurement Refreshments 220260330	14,677.00	15,469.56	16,320.38
220 Stores and Procurement (Dept 220)	Stores Procurement Refreshments 220260330	8,171.00	8,612.23	9,085.91
220 Stores and Procurement (Dept 220)	Stores Procurement Protective Clothing 220261100	1,776.00	1,871.90	1,974.86
220 Stores and Procurement (Dept 220)	NV Stores Workmen's Compensation 220270001	44,313.00	46,705.90	49,274.73
220 Stores and Procurement (Dept 220)	Stores Procurement Admin Charges 220060001	294,629.00	310,538.97	327,618.63
220 Stores and Procurement (Dept 220)	Stores Procurement Discount on Purchases 220060110	1,368,896.00	1,442,816.38	1,522,171.29
220 Stores and Procurement (Dept 220)	Stores Procure Sale of Redundant Stock 220050340	4,236.00	4,464.74	4,710.30
220 Stores and Procurement (Dept 220)	Stores Procurement Bid/Tender Documents 220060120	315,900.00	332,958.60	351,271.32
220 Stores and Procurement (Dept 220)	NV Refuse Service Bad Debts Written Off 255260130	515,956.00	543,828.16	573,738.71
220 Stores and Procurement (Dept 220)	NV Refuse Service Bad Debt Provision 255220050	47,185.00	49,731.99	52,468.30
220 Stores and Procurement (Dept 220)	NV Refuse Service Buildings Fences 255235010	1,117,846.00	1,178,208.68	1,243,011.22
220 Stores and Procurement (Dept 220)	Refuse Service Refuse Dump Maintenance 255235290	55,837.00	58,852.20	62,089.07
220 Stores and Procurement (Dept 220)	Refuse Service Refuse Dump Maintenance 255235290	3,372.00	3,554.09	3,749.56
220 Stores and Procurement (Dept 220)	Refuse Service Refuse Receptacles 255235420	36,002.00	37,946.11	40,033.14
220 Stores and Procurement (Dept 220)	NV Refuse Service Vehicles Plant 255235230	1,904,346.00	2,007,180.68	2,117,575.62
220 Stores and Procurement (Dept 220)	Refuse Service PPP Study 255261890	883,030.66	883,030.66	883,597.35
220 Stores and Procurement (Dept 220)	NV Refuse Service Street Cleansing 255261886	388,988.00	409,993.35	432,542.99
220 Stores and Procurement (Dept 220)	Refuse Service Refuse Bags/Contract 255261030	3,770,258.00	3,552,294.09	3,747,670.27
220 Stores and Procurement (Dept 220)	Refuse Service Dump Charges 255260260	15,695,385.00	16,542,935.79	17,458,157.26
220 Stores and Procurement (Dept 220)	NV Refuse Services Consultants/outsourced 255250001	25,772,429.00	27,164,140.17	28,658,167.88
220 Stores and Procurement (Dept 220)	Refuse Service Leased Assets Depreciation 255270001	1,576,344.00	1,661,466.58	1,752,847.74
220 Stores and Procurement (Dept 220)	Refuse Service Telephone Allowance 255200190	11,683.00	12,313.88	12,991.15
220 Stores and Procurement (Dept 220)	Refuse Service Housing Subsidy 255200090	2,406.00	2,670.24	2,964.36
220 Stores and Procurement (Dept 220)	Refuse Service Leave Bonus Salaried Staff 255200010	413,614.00	435,948.16	459,976.96
220 Stores and Procurement (Dept 220)	Refuse Service Overtime 255200060	201,733.00	212,626.58	224,321.04
220 Stores and Procurement (Dept 220)	Refuse Service Travelling Allowance 255200180	1,054,198.00	1,111,124.69	1,172,236.55
220 Stores and Procurement (Dept 220)	Refuse Service Salaries 255200000	102,366.00	107,893.76	113,877.92
220 Stores and Procurement (Dept 220)	Refuse Service Industrial Council Levies 255200160	5,236,785.20	5,519,571.60	5,823,148.04
220 Stores and Procurement (Dept 220)	Refuse Service Group Life 255200080	37,101.00	39,104.45	41,255.70
220 Stores and Procurement (Dept 220)	Refuse Service Medical Aid 255200110	431,676.00	454,986.50	480,010.76
220 Stores and Procurement (Dept 220)	Refuse Service Pension Superannuation 255200140	954,609.00	1,006,157.89	1,061,496.57

Budget Year/Function	Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
255 Refuse Service (Dept 255)	Refuse Service UIF 255200200	50,722.00	53,460.99	56,401.34
255 Refuse Service (Dept 255)	Refuse Service Food for Waste 255201972	909,631.00	952,427.07	1,004,810.56
255 Refuse Service (Dept 255)	NV Refuse Service Sundry Oils Fuel 255260810	1,358,316.00	1,431,665.06	1,510,406.64
255 Refuse Service (Dept 255)	NV Refuse Service Brach Refuse Bags 255261685	2,097.00	2,210.24	2,331.80
255 Refuse Service (Dept 255)	NV Refuse Service Provision for Landfill Site 255220055	1,806,200.00	1,909,734.80	2,008,440.21
255 Refuse Service (Dept 255)	NV Refuse Service Indigent Support 255260380	1,888,900.00	1,983,522.60	2,092,616.34
255 Refuse Service (Dept 255)	NV Refuse Service Insurance General 255260570	14,411.00	15,189.19	16,024.60
255 Refuse Service (Dept 255)	Refuse Service Skills Levy 255200240	57,119.00	60,203.43	63,514.61
255 Refuse Service (Dept 255)	NV Refuse Service Travel Subsistence 255260900	4,037.00	4,255.00	4,489.02
255 Refuse Service (Dept 255)	NV Refuse Service Protective Clothing 255261100	267,103.00	276,256.56	291,450.67
255 Refuse Service (Dept 255)	NV Refuse Service Trucking Fee 255261530	23,023.00	24,266.24	25,600.89
255 Refuse Service (Dept 255)	Refusee: Internal - Recoveries (255010070)	57,324.00	60,419.50	63,742.57
255 Refuse Service (Dept 255)	Refuse Service Fee Refuse Removal 255010070	(337,910.00)	(356,157.14)	(375,745.78)
255 Refuse Service (Dept 255)	NV Refuse Service Free Basic Services 255260385	(69,272,423.70)	(73,013,134.58)	(77,028,856.99)
255 Refuse Service (Dept 255)	Refuse Service Equitable Share 220055095	15,465,015.00	16,300,125.81	17,196,632.73
255 Refuse Service (Dept 255)	Public Participation Vehicles Plant 260235230	(17,346,915.00)	(18,283,648.41)	(19,289,249.07)
260 Public Participation (Dept 260)	Public Part Community Based Planning 260261851	84,244.00	88,793.18	93,676.60
260 Public Participation (Dept 260)	NV Public Participation Vehicles Depreciation 260270001	31,458.00	32,566.73	34,980.35
260 Public Participation (Dept 260)	NV Public Participation Telephone Allowance 260200190	83,802.00	88,327.31	93,185.31
260 Public Participation (Dept 260)	Public Participation Leave Bonus Salaried Staff 260200010	6,844.00	7,213.58	7,610.32
260 Public Participation (Dept 260)	Public Participation Overtime 260200060	139,763.00	147,310.20	155,412.26
260 Public Participation (Dept 260)	Public Participation Travelling Allowance 260200180	65,180.00	68,699.72	72,478.20
260 Public Participation (Dept 260)	Public Participation Salaries 260200000	237,548.00	250,375.59	264,146.25
260 Public Participation (Dept 260)	Public Participation Industrial Council Levies 260200160	89,704.00	94,548.02	99,748.16
260 Public Participation (Dept 260)	Public Participation Group Life 260200080	1,888,431.20	1,990,406.48	2,099,878.84
260 Public Participation (Dept 260)	Public Participation Medical Aid 260200110	749.00	789.45	832.87
260 Public Participation (Dept 260)	Public Participation Pension Superannuation 260200140	12,537.00	13,214.00	13,940.77
260 Public Participation (Dept 260)	Public Participation UIF 260200200	136,670.00	143,997.48	151,917.34
260 Public Participation (Dept 260)	Public Participation Sundry Oils Fuel 260260810	334,056.00	352,095.02	371,460.25
260 Public Participation (Dept 260)	Public Part TDPMayoral Road Shows 260261794	11,341.00	11,953.41	12,610.85
260 Public Participation (Dept 260)	Public Participation Stationary Ward Comm 260261730	96,647.00	101,865.94	107,468.56
260 Public Participation (Dept 260)	Public Participation Comm Engagements 260NEW	155,000.00	205,530.00	216,834.15
260 Public Participation (Dept 260)	NV Public Participation Printing Stationery 260260160	23,980.00	25,274.92	26,665.04
260 Public Participation (Dept 260)	Public Participation Ward Comm Training 260261729	24,443.00	25,762.92	27,170.88
260 Public Participation (Dept 260)	Public Participation Ward Committee Members 260261728	14,479.00	15,260.87	16,100.21
260 Public Participation (Dept 260)	Public Participation Skills Levy 260200240	347,084.00	365,816.54	385,947.00
260 Public Participation (Dept 260)	Public Participation Tracking Fees 260261530	4,176,000.00	4,401,504.00	4,643,586.72
260 Public Participation (Dept 260)	NV Vehicle Distribution Vehicle Plant 255232330	19,732.00	20,797.53	21,941.39
260 Public Participation (Dept 260)	NV Vehicle Distribution Recharge salaries 355280040	8,779.00	9,253.07	9,761.98
260 Public Participation (Dept 260)	NV Vehicle Distribution Sundry Oils Fuels 355260810	19,912.00	20,987.25	22,141.55
260 Public Participation (Dept 260)	NV Vehicle Distribution Insurance General 355260570	(2,248,033.00)	(2,389,426.78)	(2,499,745.76)
260 Public Participation (Dept 260)	Mechanical Workshop Plant Equipment 360235090	1,799,902.00	1,897,062.71	2,001,437.03
260 Public Participation (Dept 260)	Mechanical Workshop Occupational Safety Reg 360235420	1,130,802.00	1,191,865.31	1,257,417.90
260 Public Participation (Dept 260)	Mechanical Workshop Tools Equipment 360235210	327,830.00	345,532.82	364,537.13
260 Public Participation (Dept 260)	Mechanical Workshop FurnOffice Mach Equip 360235050	26,718.00	28,160.77	29,709.61
260 Public Participation (Dept 260)	Mechanical Workshop Recharge salaries 360280040	1,580.00	1,665.32	1,755.91
260 Public Participation (Dept 260)	Mechanical Workshop Kitchenware 360235330	4,028.00	4,245.51	4,479.02
260 Public Participation (Dept 260)	Mechanical Workshop Medical Examination 360261330	7,164.00	7,550.86	7,966.15
260 Public Participation (Dept 260)	Mechanical Workshop Electricity Rates 360260970	28,608.00	30,152.83	31,811.24
260 Public Participation (Dept 260)	NV Workshop Recharge salaries 360280040	(563,351.00)	(593,771.95)	(626,729.43)
260 Public Participation (Dept 260)	Workshop Medical Examination 360261330	291.00	306.71	323.58
260 Public Participation (Dept 260)	Mechanical Workshop Leased Assets Depreciation 360270001	129,652.00	136,653.21	144,169.13
260 Public Participation (Dept 260)	Mechanical Workshop Telephone Allowance 360200190	935.00	985.49	1,039.69
260 Public Participation (Dept 260)	Mechanical Workshop Housing Subsidy 360200090	40,500.00	42,687.00	45,034.79
260 Public Participation (Dept 260)	Mechanical Workshop Leave Pay 360200020	872,296.00	919,399.98	969,866.98
260 Public Participation (Dept 260)	Mechanical Workshop Overtime 360200050	16,330.00	17,211.82	18,158.47
260 Public Participation (Dept 260)	Mechanical Workshop Standby Allowance 360200070	2,067.00	2,178.62	2,298.44
260 Public Participation (Dept 260)	Mechanical Workshop Tool Allowance 360200260	187,478.00	197,601.81	208,469.91
260 Public Participation (Dept 260)	Mechanical Workshop Travelling Allowance 360200180	81,434.00	85,831.44	90,592.16
260 Public Participation (Dept 260)	Mechanical Workshop Industrial Council Levies 360200160	383,088.00	403,985.55	426,204.76
260 Public Participation (Dept 260)	Mechanical Workshop Group Life 360200080	44,672.00	47,084.29	49,673.92
260 Public Participation (Dept 260)	Mechanical Workshop Medical Aid 360200110	5,974.00	6,296.60	6,642.91
260 Public Participation (Dept 260)	Mechanical Workshop Sundry Oils Fuel 360260810	132,187.00	139,957.50	147,655.16
260 Public Participation (Dept 260)	Mechanical Workshop First Aid Equipment 360260570	2,477,156.20	2,610,922.63	2,754,573.38
260 Public Participation (Dept 260)	Mechanical Workshop Insurance General 360260900	1,743.32	1,839.20	1,939.20
260 Public Participation (Dept 260)	Mechanical Workshop Cleaning Materials 360260200	16,817.00	17,725.12	18,700.00
260 Public Participation (Dept 260)	Mechanical Workshop Sundry Oils Fuel 360260810	263,641.00	277,877.61	293,160.88
260 Public Participation (Dept 260)	Workshop Welding Material 360260960	445,548.00	466,445.59	492,100.10
260 Public Participation (Dept 260)	NV Workshop Stores and Materials 360261000	20,005.00	21,085.27	22,244.96
260 Public Participation (Dept 260)	Mechanical Workshop Sundry Oils Fuel 360260810	3,544.00	3,735.38	3,940.82
260 Public Participation (Dept 260)	Mechanical Workshop Water Sanitation 360260740	18,555.00	19,567.51	20,643.72
260 Public Participation (Dept 260)	Mechanical Workshop Printing Stationery 360260100	40,663.00	42,858.80	45,216.04
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	139,794.00	146,815.88	154,890.75
260 Public Participation (Dept 260)	Mechanical Workshop Travel Subsistence 360260900	4,876.00	5,139.30	5,421.97
260 Public Participation (Dept 260)	Mechanical Workshop Tracking Fee 360261530	18,723.00	19,464.04	20,259.56
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	186,136.00	196,187.34	206,977.65
260 Public Participation (Dept 260)	Mechanical Workshop Tracking Fee 360261530	20,576.00	21,634.40	22,824.30
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	27,107.00	28,570.78	30,142.17
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	4,863.00	5,125.60	5,407.51
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	47,038.00	49,578.05	52,304.84
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	5,265.00	5,549.31	5,854.52
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	27,373.00	28,851.14	30,437.95
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	4,638,500.00	4,888,979.00	5,157,872.85
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	1,984,940.00	2,092,126.76	2,207,193.73
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	633,019,363.00	667,202,408.60	703,898,541.08
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	159,565.00	168,181.51	177,451.49
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	193,092.00	203,455.79	214,645.79
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	818,711.00	862,921.39	910,382.07
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	81,683.00	86,093.88	90,829.05
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	2,516.00	2,653.86	2,797.72
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	4,920.00	5,164.60	5,448.65
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	4,920.00	5,164.60	5,448.65
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	10,788.00	11,370.55	11,995.93
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	24,170.00	25,475.18	26,876.61
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	59,367.00	62,572.82	66,014.32
260 Public Participation (Dept 260)	Mechanical Workshop Protective Clothing 360261100	60,870.00	64,156.98	67,685.61

Budget Ver Function	Segment Desc	2019 Final Budget	2020 Final Budget	2021 Final Budget
400 Electricity Administration (Dept 400)	Electricity Administration Plant Equipment 400235090	102,750.00	108,300.61	114,257.14
400 Electricity Administration (Dept 400)	Electricity Admin Replace Solar A/c Cables 400235645	151,669.00	159,859.13	168,651.38
400 Electricity Administration (Dept 400)	Electricity Administration Planned Maintenance 400235410	653,899.00	689,209.55	721,116.07
400 Electricity Administration (Dept 400)	Electricity Administration Vehicles Plant 400235230	5,674.00	6,191.20	6,531.71
400 Electricity Administration (Dept 400)	Electricity Administration Tools Small Items 400235120	13,169.00	13,880.13	14,643.53
400 Electricity Administration (Dept 400)	Electricity Administration Meters Signs 400235070	129,510.00	136,696.42	144,011.23
400 Electricity Administration (Dept 400)	NV Electricity Admin Professional Fees Plant 400235230	129,699.00	136,696.42	144,011.23
400 Electricity Administration (Dept 400)	Electricity Admin Revenue Protection Prog 4002351750	1,400,000.00	1,475,600.00	1,556,738.00
400 Electricity Administration (Dept 400)	NV Electricity Admin Security Services 400260280	2,500,000.00	2,635,000.00	2,779,925.00
400 Electricity Administration (Dept 400)	Electricity Admin Electricity Rates 400260970	4,802,172.00	5,061,489.29	5,339,871.20
400 Electricity Administration (Dept 400)	Electricity Admin Departmental Charges 400260215	18,116,941.00	19,095,255.81	20,145,494.88
400 Electricity Administration (Dept 400)	Electricity Admin Retirement Recognition 400260972	98,628.00	105,007.91	110,783.35
400 Electricity Administration (Dept 400)	Electricity Administration Telephone Allowance 400200190	43,719.00	46,079.83	48,614.22
400 Electricity Administration (Dept 400)	Electricity Administration Housing Subsidy 400200090	705,141.00	743,218.61	784,095.64
400 Electricity Administration (Dept 400)	Electricity Administration Leave Bonus Salary 400200010	251,557.00	265,151.62	279,734.96
400 Electricity Administration (Dept 400)	Electricity Admin Standby Allowances 400200070	1,458,521.00	1,537,281.13	1,621,831.60
400 Electricity Administration (Dept 400)	Electricity Admin Tool Allowance 400200260	95,543.00	100,702.32	106,240.95
400 Electricity Administration (Dept 400)	Electricity Administration Travelling Allowance 400200180	16,678.00	17,578.61	18,545.44
400 Electricity Administration (Dept 400)	Electricity Administration Salaries 400200000	1,064,300.00	1,121,772.20	1,183,143.67
400 Electricity Administration (Dept 400)	Electricity Administration Industrial Council 400200180	8,554,551.20	9,016,495.96	9,512,404.30
400 Electricity Administration (Dept 400)	Electricity Administration Group Life 400200080	3,918.00	4,126.57	4,356.70
400 Electricity Administration (Dept 400)	Electricity Administration Pension Superannuat 400200140	67,407.00	71,045.98	74,954.56
400 Electricity Administration (Dept 400)	Electricity Admin Interest on External Loans 400271000	678,942.00	715,604.87	754,953.14
400 Electricity Administration (Dept 400)	NV Electricity Admin Uf 400200200	1,815,090.00	1,702,304.86	1,795,931.63
400 Electricity Administration (Dept 400)	Electricity Admin Stores Shortages 400260561	48,663.45	51,892.91	54,114.02
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	16,793,245.45	20,489,256.86	21,913,449.62
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,064.00	1,121.46	1,183.14
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,198.00	1,211.05	1,277.65
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	6,430.00	6,777.22	7,149.97
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	51,087.00	53,845.70	56,807.21
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	170,547.00	179,765.54	189,643.15
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	770,777.00	812,398.96	857,080.90
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,772.00	1,867.69	1,970.41
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	35,192.00	37,092.37	39,132.45
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	30,000.00	31,620.00	33,359.10
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,756,963.00	1,851,693.00	1,952,690.15
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	5,700,000.00	6,007,800.00	6,338,229.00
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	750,000.00	790,500.00	833,975.50
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	156,000.00	164,424.00	173,467.32
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	475,002.00	500,650.00	528,185.75
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	2,833,766.00	2,986,789.36	3,151,062.78
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	51,677.00	54,467.56	57,463.27
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	58,219.00	61,362.83	64,737.78
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,203,416.00	1,268,400.46	1,338,162.49
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	5,317.00	5,604.12	5,912.34
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	5,048.00	5,320.59	5,633.22
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	13,297.00	14,015.04	14,785.87
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	20,371.00	21,471.03	22,651.94
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	50,000.00	52,700.00	55,598.50
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	58,291.00	61,438.71	64,817.84
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,000,000.00	1,054,000.00	1,111,970.00
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	1,400,000.00	1,475,600.00	1,556,738.00
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	3,703.00	3,902.96	4,117.62
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	350,000.00	368,500.00	389,189.50
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	35,344.00	37,251.52	39,300.36
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	13,149.00	13,881.00	14,643.53
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	8,381.00	8,744.37	9,141.81
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	104,672.00	110,374.29	116,932.12
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	17,122.00	18,046.59	19,039.15
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	252,446.00	266,078.08	280,712.38
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	97,036.00	97,735.94	98,781.42
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	106,800.00	112,567.20	118,758.40
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	29,292,737.00	30,874,544.80	32,572,844.76
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(7,012,589.00)	(7,390,214.81)	(7,796,676.62)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(12,720.00)	(13,406.88)	(14,144.26)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(215,847.00)	(227,502.74)	(240,015.39)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(11,588,004.00)	(12,208,486.22)	(12,879,552.96)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(2,983,735.00)	(3,144,856.69)	(3,317,873.81)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(1,300,000.00)	(1,370,200.00)	(1,445,561.00)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(1,000,000.00)	(1,054,000.00)	(1,111,970.00)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(1,056.00)	(1,113.02)	(1,174.24)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(16,331,425.00)	(17,213,321.95)	(18,160,054.66)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(40,792,803.00)	(42,995,614.36)	(45,360,373.15)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(2,040,339.00)	(2,150,517.31)	(2,268,795.76)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(33,723,075.00)	(35,544,121.05)	(37,499,047.21)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(121,614,598.00)	(128,181,786.29)	(135,231,784.54)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(157,285,094.00)	(165,883,889.08)	(175,007,502.98)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	16,150,000.00	17,022,100.00	17,958,315.50
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(12,520,763.00)	(13,196,884.20)	(13,922,712.83)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(3,418,343.00)	(3,602,993.52)	(3,801,094.87)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(167,837,992.00)	(176,901,245.57)	(186,630,811.96)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(3,668,393.00)	(3,866,486.22)	(4,079,142.96)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(70,984.00)	(70,217.14)	(74,611.08)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(1,296,300.00)	(1,366,300.20)	(1,441,446.21)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(58,244,989.00)	(61,390,218.41)	(64,766,680.42)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	(18,650,000.00)	(19,657,100.00)	(20,736,240.50)
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	11,525.00	12,147.35	12,815.45
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	905,913.00	954,832.30	1,007,348.08
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	51,093.00	53,852.02	56,813.88
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	81,113.00	85,493.10	90,195.22
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	82,856.00	87,372.38	92,177.87
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	86,483.00	91,153.08	96,166.50
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	105,312.00	110,998.85	117,103.78
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	118,909.00	125,310.09	132,223.24
400 Electricity Administration (Dept 400)	NV Electricity Admin Welding Material Gas 400260960	141,318.00	148,949.17	157,141.88

Budget Year Function		Segment Desc		2019 Final Budget	2020 Final Budget	2021 Final Budget
420 Electricity - Urban South (Dept 420)	NV Urban South Substation Building, Fence Repair 420235550			171,817.00	181,095.12	191,095.35
420 Electricity - Urban South (Dept 420)	NV Urban South Mains Maintenance 420235490			1,671,540.71	1,761,540.71	1,858,425.45
420 Electricity - Urban South (Dept 420)	Urban South Circuit Breakers Changes 420260210			3,544.00	3,735.38	3,940.82
420 Electricity - Urban South (Dept 420)	NV Urban South Switchgear Maintenance 420235530			37,528.00	39,554.51	41,730.01
420 Electricity - Urban South (Dept 420)	Urban South Line Clearing 420235580			102,996.00	108,557.78	114,528.46
420 Electricity - Urban South (Dept 420)	NV Urban South Transformers Maintenance 420235510			125,676.00	132,462.50	139,747.94
420 Electricity - Urban South (Dept 420)	NV Urban South Switchgear Repairs 420235520			165,959.00	175,974.79	185,653.40
420 Electricity - Urban South (Dept 420)	NV Urban South Transformers Repairs 420235500			242,861.00	255,975.49	270,054.15
420 Electricity - Urban South (Dept 420)	NV Urban South Mains Repairs 420235480			5,924,672.00	6,244,604.79	6,588,057.52
420 Electricity - Urban South (Dept 420)	Urban South Elect Sales Street Lights 420100890			(7,213,101.00)	(7,607,878.45)	(8,026,511.77)
420 Electricity - Urban South (Dept 420)	NV Rural North Substation Building, Fence Repair 430235550			6,380.00	6,724.52	7,094.37
430 Electricity - Rural North (Dept 430)	NV Rural North Substation Building, Fence Main 430235540			7,297.00	7,691.04	8,114.05
430 Electricity - Rural North (Dept 430)	NV Rural North Mains Maintenance 430235490			215,005.00	226,670.08	239,136.69
430 Electricity - Rural North (Dept 430)	NV Rural North Switchgear Maintenance 430235530			31,641.00	33,249.61	35,193.84
430 Electricity - Rural North (Dept 430)	NV Rural North Switchgear Repairs 430235510			39,594.00	42,090.44	44,405.41
430 Electricity - Rural North (Dept 430)	NV Rural North Transformers Repairs 430235500			93,100.00	98,127.40	103,524.41
430 Electricity - Rural North (Dept 430)	NV Rural North Transformers Maintenance 430235510			158,672.00	167,240.29	176,438.50
430 Electricity - Rural North (Dept 430)	NV Rural North Mains Repairs 430235480			176,414.00	185,940.36	196,167.08
430 Electricity - Rural North (Dept 430)	Rural North Disconnect/Reconnect 430260220			7,553,137.00	7,951,006.40	8,396,861.75
430 Electricity - Rural North (Dept 430)	Rural North Call Out 430260150			14,689.00	15,482.21	16,333.73
440 Electricity - SAPP (Dept 440)	NV SAPP Substation Repairs 440235590			5,101,820.00	5,377,318.28	5,673,070.79
440 Electricity - SAPP (Dept 440)	NV SAPP Substation Building, Fence Repair 440235550			3,448.00	3,634.19	3,834.07
440 Electricity - SAPP (Dept 440)	NV SAPP Substation Building, Fence Main 440235540			7,186.00	7,574.04	7,990.62
440 Electricity - SAPP (Dept 440)	NV SAPP Substation Maintenance 440235600			33,060.00	33,765.24	34,522.33
440 Electricity - SAPP (Dept 440)	NV SAPP 3311Point of Supply Repairs 440235570			34,864.00	36,746.66	38,767.72
440 Electricity - SAPP (Dept 440)	NV SAPP 3311Point of Supply Maintenance 450235560			202,481.00	213,414.97	225,152.80
440 Electricity - SAPP (Dept 440)	NV SAPP Mains Maintenance 440235490			222,985.00	235,026.19	247,952.63
440 Electricity - SAPP (Dept 440)	NV SAPP Switchgear Repairs 440235520			241,297.00	254,327.04	268,315.03
440 Electricity - SAPP (Dept 440)	NV SAPP Line Clearing 440235580			9,132.00	9,675.13	10,154.51
440 Electricity - SAPP (Dept 440)	NV SAPP Transformers Repairs 440235500			15,360.00	16,189.44	17,079.86
440 Electricity - SAPP (Dept 440)	NV SAPP Switchgear Maintenance 440235530			45,304.00	47,750.42	50,376.69
440 Electricity - SAPP (Dept 440)	NV SAPP Transformers Maintenance 440235510			65,888.00	69,424.87	73,243.24
440 Electricity - SAPP (Dept 440)	NV SAPP Mains Repairs 440235480			121,390.00	127,945.06	134,982.04
450 Electricity - Urban North (Dept 450)	SAPP Sale			470,464.00	495,869.06	523,141.85
450 Electricity - Urban North (Dept 450)	NV Urban North Disconnect/Reconnect 450260220			(140,520,688.00)	(148,108,805.15)	(156,254,789.44)
450 Electricity - Urban North (Dept 450)	Urban North Call Out to Cons Complaints 450260150			146,212.00	154,107.45	162,583.36
450 Electricity - Urban North (Dept 450)	NV Urban North 3311Point of Supply Repairs 450235570			1,771,181.00	1,866,824.77	1,969,500.14
450 Electricity - Urban North (Dept 450)	NV Urban North Substation Building, Fence Repair 450235550			10,762.00	11,348.15	11,967.02
450 Electricity - Urban North (Dept 450)	NV Urban North Substation Maintenance 450235600			22,523.00	23,739.24	25,044.90
450 Electricity - Urban North (Dept 450)	NV Urban North 3311Point of Supply Maintenance 450235560			34,434.00	36,293.44	38,289.57
450 Electricity - Urban North (Dept 450)	NV Urban North Substation Building, Fence Main 450235540			59,799.00	63,028.15	66,484.69
450 Electricity - Urban North (Dept 450)	NV Urban North Substation Maintenance 450235600			169,175.00	178,310.45	188,117.52
450 Electricity - Urban North (Dept 450)	Urban North Mains Maintenance 450235490			672,176.00	708,473.50	747,439.55
450 Electricity - Urban North (Dept 450)	Urban North Circuit Breaker Changes 450260210			2,664.00	2,807.86	2,962.29
450 Electricity - Urban North (Dept 450)	NV Urban North Line Clearing 450235580			54,852.00	57,814.01	60,993.78
450 Electricity - Urban North (Dept 450)	NV Urban North Transformers Maintenance 450235510			118,421.00	124,815.73	131,680.60
450 Electricity - Urban North (Dept 450)	NV Urban North Transformers Repairs 450235500			122,210.00	128,809.34	135,893.85
450 Electricity - Urban North (Dept 450)	NV Urban North Switchgear Maintenance 450235530			192,287.00	203,670.50	213,817.38
450 Electricity - Urban North (Dept 450)	NV Urban North Switchgear Repairs 450235520			193,521.00	203,971.13	215,189.55
450 Electricity - Urban North (Dept 450)	Urban North Mains Repairs 450235480			4,399,712.00	4,637,306.99	4,892,358.87
450 Electricity - Urban North (Dept 450)	Urban North Insurance General 450260570			5,904.00	6,222.82	6,565.07
490 Electricity - Rural South (Dept 490)	Rural South Call Out to Cons Complaints 490260150			1,873,363.00	1,921,824.60	2,027,524.96
490 Electricity - Rural South (Dept 490)	NV Rural South Substation Repairs 490235590			31,889.00	33,611.01	35,459.61
490 Electricity - Rural South (Dept 490)	NV Rural South Mains Maintenance 490235490			1,219,780.00	1,285,648.12	1,356,356.77
490 Electricity - Rural South (Dept 490)	NV Rural South Switchgear Repairs 490235570			11,761.00	12,396.09	13,077.86
490 Electricity - Rural South (Dept 490)	NV Rural South Transformers Repairs 490235510			26,787.00	28,233.50	29,786.34
490 Electricity - Rural South (Dept 490)	NV Rural South Line Clearing 490235580			79,072.00	83,341.89	87,925.69
490 Electricity - Rural South (Dept 490)	NV Rural South Transformers Maintenance 490235500			82,896.00	87,372.38	92,177.87
490 Electricity - Rural South (Dept 490)	NV Rural South Mains Repairs 490235480			3,305,351.00	3,483,839.95	3,675,451.15
582 Electricity - Salaries Distribution (Dept 582)	NV Salary Distribution Recharge 582280040			(30,510,355.00)	(32,157,914.17)	(33,976,599.45)
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Telephone Allowance 582200190			109,085.00	114,975.59	121,999.25
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Housing Allowance 582200090			93,605.00	98,659.67	104,085.95
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Leave Bonus Salaries 582200010			1,088,208.00	1,146,971.23	1,210,054.65
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Leave Pay 582200020			629,316.00	663,299.06	699,780.51
582 Electricity - Salaries Distribution (Dept 582)	Salary Distribution Standby 582200070			7,277,448.00	7,670,430.19	8,092,303.85
582 Electricity - Salaries Distribution (Dept 582)	Salary Distribution Tool Allowance 582200260			999,778.00	1,053,766.01	1,111,723.14
582 Electricity - Salaries Distribution (Dept 582)	Electricity Salaries Dist. Travelling Allowance 582200180			84,471.00	89,032.43	93,929.22
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Salaries 582200000			8,179.00	8,670.67	9,184.80
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Industrial Council 582200160			13,348,063.20	14,068,858.61	14,842,645.84
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Group Life 582200080			10,752.00	11,332.61	11,955.90
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Medical Aid 582200110			109,586.00	115,503.64	121,856.34
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Pension Superannuation 582200140			1,694,485.00	1,785,987.19	1,884,216.49
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. UIF 582200200			2,584,497.00	2,724,059.84	2,873,883.13
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Skills Levy 582200240			133,354.00	140,449.72	148,174.45
582 Electricity - Salaries Distribution (Dept 582)	Salary Distribution Protective clothing 582261100			161,775.00	170,458.15	179,893.35
582 Electricity - Salaries Distribution (Dept 582)	NV Electricity Salaries Dist. Workmen's Compensation 582200230			161,297.00	172,115.04	181,581.37
582 Electricity - Salaries Distribution (Dept 582)				161,725.00	170,458.15	179,893.35
				(745,000.00)	(799,089.05)	(843,038.94)
				745,000.00	799,089.65	843,039.93
				(0.00)	0.60	0.98

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WARD	Vote No.	Vote Description	FINAL BUDGET 2017/2018				ADJUSTED BUDGET 2017/2018				FINAL BUDGET 2018/2019				INDICATIVE BUDGET 2019/2020				INDICATIVE BUDGET 2020/2021			
			Grants/ Public Contributions	Council	Loans	Total	Grants/ Public Contributions	Council	Loans	Total	Grants/ Public Contributions	Council	Loans	Total	Grants/ Public Contributions	Council	Loans	Total	Grants/ Public Contributions	Council	Loans	Total
Whole	422644	Street Naming Signage	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ward 19	422700	Land Purchase Intermodal	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Whole	422701	Bulk Fliers	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Wards	422702	Gas Implementation Equipment	S	150,000	-	150,000	-	-	-	-	75,000	-	-	75,000	50,000	-	-	50,000	-	-	-	-
		SUB TOTAL		650,000	-	650,000	-	-	-	-	525,000	-	-	525,000	300,000	-	-	300,000	-	-	-	250,000
		Depmnt : 616 Museum																				
All Wards	452102	Museum Artifacts	S	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000	-	-	-	-
		SUB TOTAL		-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000	-	-	-	-
		Depmnt : 647 Local Development																				
All Wards	423193	Informal Trading Stalls	S	500,000	-	500,000	-	-	-	-	250,000	-	-	250,000	500,000	-	-	500,000	-	-	-	500,000
All Wards	452104	Tourism Signage	S	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Whole	NEW	LDV With Canopy	S	-	-	-	-	-	-	-	225,000	-	-	225,000	-	-	-	-	-	-	-	-
		SUB TOTAL		750,000	-	750,000	-	-	-	-	475,000	-	-	475,000	500,000	-	-	500,000	-	-	-	500,000
		TOTAL		1,400,000	-	1,400,000	-	-	-	-	1,000,000	-	-	1,000,000	800,000	-	-	800,000	-	-	-	750,000
				1,400,000	-	1,400,000	-	-	-	-	1,000,000	-	-	1,000,000	500,000	-	-	500,000	-	-	-	750,000

WARD	Vote No.	Vote Description	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total
		Depmnt : 633 Community Hall																				
At Wards	422527	Fencing	S																			
At Wards	422706	Halls Furniture	S																			
At Wards	452103	Security Gates	S																			
At Wards	NEW	Afcon for Halls	S																			
At Wards	NEW	Tools & Equipment	S																			
		SUB TOTAL																				
		Depmnt : 641 Library																				
At Wards	422017	Tools and Equipment	S																			
At Wards	422711	Library Furniture	S																			
At Wards	NEW	Library Security Upgrade	S																			
At Wards	NEW	Library Dropbox	S																			
		SUB TOTAL																				
		Depmnt : 644 Parks and Gardens																				
At Wards	415027	Benches	S																			
At Wards	425640	Street Litter Bins	S																			
At Wards	425646	Parks Equipment	S																			
At Wards	452105	Park Plant & Equipment	S																			
At Wards	NEW	Bryhede Beach Caravan Park Upgrade	M																			
At Wards	NEW	OK Building Public Ablution Rehab.	S																			
At Wards	NEW	Shakardal Public Ablution Rehab.	S																			
At Wards	NEW	Umhais Public Ablution Rehab.	S																			
		SUB TOTAL																				
		Depmnt : 652 Cemetery																				
At Wards	440050	Vapoural Cemetery	M																			
At Wards	440051	Land Acquisition & Cemetery Development	M																			
At Wards	440052	Car Park	S																			
At Wards	440053	Crematorium Development	M																			
At Wards	NEW	Fencing of old KCM Cemetery	S																			
At Wards	NEW	Investigation for New Cemetery Northern Section	S																			
At Wards	NEW	Fencing of Tranbent Cemetery	S																			
At Wards	NEW	Tranbent Cemetery Stormwater Management	S																			
At Wards	NEW	Nickbong Cemetery Stormwater Management	S																			
At Wards	NEW	Cremator Filtration System	S																			
		Depmnt : 653 Refuse Removal																				
At Wards	422540	Street Litter Bins	S																			
At Wards	422540	Street Litter Bins	S																			
At Wards	425640	Street Litter Bins	S																			
At Wards	425646	Parks Equipment	S																			
At Wards	452105	Park Plant & Equipment	S																			
At Wards	NEW	Bryhede Beach Caravan Park Upgrade	M																			
At Wards	NEW	OK Building Public Ablution Rehab.	S																			
At Wards	NEW	Shakardal Public Ablution Rehab.	S																			
At Wards	NEW	Umhais Public Ablution Rehab.	S																			
		SUB TOTAL																				
		Depmnt : 652 Cemetery																				
At Wards	440050	Vapoural Cemetery	M																			
At Wards	440051	Land Acquisition & Cemetery Development	M																			
At Wards	440052	Car Park	S																			
At Wards	440053	Crematorium Development	M																			
At Wards	NEW	Fencing of old KCM Cemetery	S																			
At Wards	NEW	Investigation for New Cemetery Northern Section	S																			
At Wards	NEW	Fencing of Tranbent Cemetery	S																			
At Wards	NEW	Tranbent Cemetery Stormwater Management	S																			
At Wards	NEW	Nickbong Cemetery Stormwater Management	S																			
At Wards	NEW	Cremator Filtration System	S																			
		Depmnt : 653 Refuse Removal																				
At Wards	422540	Street Litter Bins	S																			
At Wards	422540	Street Litter Bins	S																			
At Wards	425640	Street Litter Bins	S																			
At Wards	425646	Parks Equipment	S																			
At Wards	452105	Park Plant & Equipment	S																			
At Wards	NEW	Bryhede Beach Caravan Park Upgrade	M																			
At Wards	NEW	OK Building Public Ablution Rehab.	S																			
At Wards	NEW	Shakardal Public Ablution Rehab.	S																			
At Wards	NEW	Umhais Public Ablution Rehab.	S																			
		SUB TOTAL																				
		Depmnt : 652 Cemetery																				
At Wards	440050	Vapoural Cemetery	M																			
At Wards	440051	Land Acquisition & Cemetery Development	M																			
At Wards	440052	Car Park	S																			
At Wards	440053	Crematorium Development	M																			
At Wards	NEW	Fencing of old KCM Cemetery	S																			
At Wards	NEW	Investigation for New Cemetery Northern Section	S																			
At Wards	NEW	Fencing of Tranbent Cemetery	S																			
At Wards	NEW	Tranbent Cemetery Stormwater Management	S																			
At Wards	NEW	Nickbong Cemetery Stormwater Management	S																			
At Wards	NEW	Cremator Filtration System	S																			
		Depmnt : 653 Refuse Removal																				
At Wards	422540	Street Litter Bins	S																			
At Wards	422540	Street Litter Bins	S																			
At Wards	425640	Street Litter Bins	S																			
At Wards	425646	Parks Equipment	S																			
At Wards	452105	Park Plant & Equipment	S																			
At Wards	NEW	Bryhede Beach Caravan Park Upgrade	M																			
At Wards	NEW	OK Building Public Ablution Rehab.	S																			
At Wards	NEW	Shakardal Public Ablution Rehab.	S																			
At Wards	NEW	Umhais Public Ablution Rehab.	S																			
		SUB TOTAL																				
		Depmnt : 652 Cemetery																				
At Wards	440050	Vapoural Cemetery	M																			
At Wards	440051	Land Acquisition & Cemetery Development	M																			
At Wards	440052	Car Park	S																			
At Wards	440053	Crematorium Development	M																			
At Wards	NEW	Fencing of old KCM Cemetery	S																			
At Wards	NEW	Investigation for New Cemetery Northern Section	S																			
At Wards	NEW	Fencing of Tranbent Cemetery	S																			
At Wards	NEW	Tranbent Cemetery Stormwater Management	S																			
At Wards	NEW	Nickbong Cemetery Stormwater Management	S																			
At Wards	NEW	Cremator Filtration System	S																			
		Depmnt : 653 Refuse Removal																				
At Wards	422540	Street Litter Bins	S																			
At Wards	422540	Street Litter Bins	S																			
At Wards	425640	Street Litter Bins	S																			
At Wards	425646	Parks Equipment	S																			
At Wards	452105	Park Plant & Equipment	S																			

WARD	Vote No.	Vote Description	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total	Grant/Public	Council	Loans	Total
		Depmnt : 676 Sports and Recreation																
Ward 2	422653	Upgrade Beach Abulion Zinkazi	M		1,000,000													
Ward 24	422655	Ward 24 Combo Court	M															
Ward 11	422743	Upgrade to Beach Facilities	M		739,548													
Ward 12	452111	Upgrade to Tidal pool and septic tank at Turkey Manor Beach	M		5,000,000													
Ward 6	452155	Upgrade Beach Abulion Salt Rock	M		2,000,000													
Ward 3	452156	Honori Beach Node Development	M		1,000,000													
Ward 4	452157	Upgrade Beach Abulion Swimming pool	M		800,000													
Ward 4	451544	Ward 4 Shabalane Swimming pool	M		1,500,000													
Ward 8	451545	Ward 8 Combo Court Indoor Facilities	M		1,380,576													
Ward 10	451546	Ward 10 Sportfield Rhabib & Combo Court	M		1,500,000													
Ward 19	NEW	Regional Sport Complex Development	S															
NEW		Chakas Cave Abulion	S		200,000													
NEW		Upgrade of Thompson Bay	S															
NEW		Upgrade to Elyhadade Beach	S															
NEW		Construction of Combo Court	M															
NEW		Wamati Soccerfield	S															
NEW		Entwemben Sportsfield Stormwater Management	S															
NEW		Construction of Chief Albert Lutuli Sports Complex	M															
		SUB TOTAL			15,120,924													
		Depmnt : 677 Upgrade of Sporting Facilities																
Ward 21	422686	Delemonen Sport field	S		450,000													
Ward 13	452106	Ward 13 Combo Court	M		1,000,000													
Ward 19	452107	Upgrade to Thumosen Road Park Phase 1	M															
NEW		Upgrade of Makhoba Sportsfield	S															
NEW		Upgrade of Glenhlabi Sportsfield	S															
		SUB TOTAL			1,450,000													
		Depmnt : 678 Child Care Facilities																
Ward 21	422683	Crèches (Crusier)	M															
Ward 21	422722	Ward 21 Crèche	M		1,000,000													
Ward 16	422723	Ward 16 Crèche	M															
		SUB TOTAL			2,309,912													
		Depmnt : 679 Child Care Facilities																
Ward 21	422683	Crèches (Crusier)	M															
Ward 21	422722	Ward 21 Crèche	M		1,000,000													
Ward 16	422723	Ward 16 Crèche	M															
		SUB TOTAL			2,309,912													
		Depmnt : 680 Child Care Facilities																
Ward 21	422683	Crèches (Crusier)	M															

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CIVIL ENGINEERING & HUMAN SETTLEMENTS BUSINESS UNIT - CAPITAL BUDGET																										
WARD	Vote No.	Vote Description	Grant/ Public	Loans	Total	Grant/ Public	Loans	Total	ADJUSTED BUDGET 2017-2018	Grant/ Public	Loans	Total	FINAL BUDGET 2018-2019	Grant/ Public	Loans	Total	INDICATIVE BUDGET 2019-2020	Grant/ Public	Loans	Total	INDICATIVE BUDGET 2020-2021					
All Wards	461855	Engineering Equipment	S																							
				Depmnt : 646 Civil Engineering Admin																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Master Plan Projects																						
				SUB TOTAL																						
Ward 18	414505	Recreation to Compounds	S																							
				Office Space / Park Home																						
				Rehabilitation of Walls, Road Access and Stormwater																						
				Removal of Compounds																						
				SUB TOTAL																						
				Depmnt : 646 Civil Engineering Admin																						
				Engineering Equipment																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
Ward 16	461527	Bird Park Bridge Replacement	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 15	NEW	Kilishwa Wooden Bridge	S																							
				SUB TOTAL																						
				Depmnt : 646 Roads Master Plan Projects																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
Ward 14	NEW	Intersection at Lloyd	M																							
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
				Depmnt : 646 Roads Infrastructure																						
				SUB TOTAL																						
Ward 13	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 12	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 11	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 10	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 9	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 8	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 7	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 6	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 5	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 4	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 3	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 2	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						
Ward 1	NEW	Rehabilitation of Roads	M																							
				Traffic calming measures																						
				Rehabilitation of Roads																						
				Communitr Shelters																						
				Kashk Wooden Bridge																						
				Nigbo Wooden Bridge																						
				Mnyndwa Wooden Bridge																						
				Wendro Wooden Bridge																						
				Kilishwa Wooden Bridge																						
				Elio Wooden Bridge																						

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400,000

SUMMARY ADJUSTED CAPITAL BUDGET 2017 / 2018

BUSINESS UNIT	TOTAL BUDGET	GRANTS / PUBLIC CONTRIBUTIONS	COUNCIL	LOANS	% per dept.
CHIEF OPERATIONS OFFICER	-	-	-	-	0.00%
CORPORATE SERVICES	2,380,000	-	2,380,000	-	1.09%
FINANCE	4,885,982	-	4,885,982	-	2.24%
EDP	-	-	-	-	0.00%
COMMUNITY SERVICES & PUBLIC AMENITIES	39,595,503	11,531,138	28,064,366	-	18.18%
COMMUNITY SAFETY	7,738,188	-	5,552,188	2,186,000	3.55%
CIVIL ENGINEERING & HUMAN SETTLEMENTS	108,405,000	13,150,000	95,255,000	-	49.78%
ELECTRICAL ENGINEERING	54,757,358	18,091,358	36,666,000	-	25.15%
TOTAL	217,762,032	42,772,496	172,803,536	2,186,000	100.00%

GRANTS BREAK DOWN

Community Services	MIG	3,000,000	11,531,138
IFA Contribution		8,339,689	
Beach Rehabilitation		191,449	
Civil			
Ballito Junction		7,000,000	13,150,000
MIG		6,150,000	
Electrical			
INEP		18,091,358	18,091,358
			42,772,496

SUMMARY DRAFT CAPITAL BUDGET 2018 / 2019

BUSINESS UNIT	TOTAL BUDGET	GRANTS / PUBLIC CONTRIBUTIONS	COUNCIL	LOANS	% per dept.
CHIEF OPERATIONS OFFICER	580,000	-	580,000	-	0.17%
CORPORATE SERVICES	18,650,000	-	3,650,000	15,000,000	5.41%
FINANCE	-	-	-	-	0.00%
EDP	1,000,000	-	1,000,000	-	0.29%
COMMUNITY SERVICES & PUBLIC AMENITIES	48,235,952	9,291,287	38,944,665	-	13.99%
COMMUNITY SAFETY	8,566,000	-	6,380,000	2,186,000	2.48%
CIVIL ENGINEERING & HUMAN SETTLEMENTS	116,388,852	51,881,750	64,507,102	-	33.76%
ELECTRICAL ENGINEERING	150,940,940	14,920,000	76,020,940	60,000,000	43.78%
YOUTH DEVELOPMENT	400,000	-	400,000	-	
TOTAL	344,761,744	76,093,037	191,482,707	77,186,000	100.00%

GRANTS BREAK DOWN

Community Services	3,250,000	6,041,287	9,291,287
MIG			
IFA Contribution			
Civil			
Ballito Junction	7,000,000	44,881,750	51,881,750
MIG			
Electrical	9,920,000	5,000,000	14,920,000
INEP			
EEDSM			
			76,093,037

SUMMARY CAPITAL BUDGET 2019 / 2020

BUSINESS UNIT	TOTAL BUDGET	GRANTS / PUBLIC CONTRIBUTIONS	COUNCIL	LOANS	% per dept.
CHIEF OPERATIONS OFFICER	-	-	-	-	0.00%
CORPORATE SERVICES	1,800,000	-	1,800,000	-	0.66%
FINANCE	-	-	-	-	0.00%
EDP	900,000	-	900,000	-	0.33%
COMMUNITY SERVICES & PUBLIC AMENITIES	29,330,000	-	29,330,000	-	10.73%
COMMUNITY SAFETY	4,900,000	-	4,900,000	-	1.79%
CIVIL ENGINEERING & HUMAN SETTLEMENTS	143,900,000	49,099,800	94,800,200	-	52.66%
ELECTRICAL ENGINEERING	92,432,790	16,000,000	36,432,790	40,000,000	33.83%
YOUTH DEVELOPMENT	-	-	-	-	
TOTAL	273,262,790	65,099,800	168,162,990	40,000,000	100.00%

GRANTS BREAK DOWN

Community Services

MIG

Civil

MIG

Electrical

INEP

EEDSM

10,000,000

49,099,800

-

49,099,800

16,000,000

65,099,800

SUMMARY CAPITAL BUDGET 2020 / 2021

BUSINESS UNIT	TOTAL BUDGET	GRANTS / PUBLIC CONTRIBUTIONS	COUNCIL	LOANS	% per dept.
CHIEF OPERATIONS OFFICER	-	-	-	-	0.00%
CORPORATE SERVICES	800,000	-	800,000	-	0.58%
FINANCE	-	-	-	-	0.00%
EDP	750,000	-	750,000	-	0.55%
COMMUNITY SERVICES & PUBLIC AMENITIES	15,800,000	-	15,800,000	-	11.53%
COMMUNITY SAFETY	1,000,000	-	1,000,000	-	0.73%
CIVIL ENGINEERING & HUMAN SETTLEMENTS	103,625,950	51,775,950	51,850,000	-	75.65%
ELECTRICAL ENGINEERING	15,000,000	15,000,000	-	-	10.95%
YOUTH DEVELOPMENT	-	-	-	-	
TOTAL	136,975,950	66,775,950	70,200,000	-	100.00%

GRANTS BREAK DOWN

Community Services
MIG

Civil
MIG

Electrical
INEP
EEDSM

-

51,775,950

51,775,950

9,000,000
6,000,000

15,000,000

66,775,950

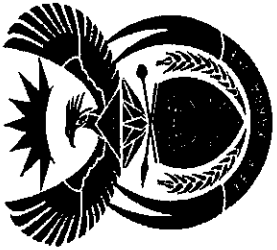
Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		Twice a Week
Premise based removal (Business Frequency)		Five times a week
Bulk Removal (Frequency)		weekly
Removal Bags provided(Yes/No)		Yes
Garden refuse removal Included (Yes/No)		Yes
Street Cleaning Frequency in CBD		Daily
Street Cleaning Frequency in areas excluding CBD		24 hours
How soon are public areas cleaned after events (24hours/48hours/longer)		24 hours
Cleaning of illegal dumping (24hours/48hours/longer)		48 hours
Recycling or environmentally friendly practices(Yes/No)		Yes
Licensed landfill site(Yes/No)		No - Outsourced
Water Services		
Water Quality rating (Blue/Green/ Brown/No drop)		n/a
Is fire water available to all? (Atbity to the indigent consumers)		n/a
Frequency of meter reading? (per month, per year)		n/a
Are estimated consumption calculated on actual consumption over (two months/three months/longer period)		n/a
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		n/a
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		n/a
One service connection affected (number of hours)		n/a
Up to 5 service connection affected (number of hours)		n/a
Up to 20 service connection affected (number of hours)		n/a
Firefight pipe larger than 300mm (number of hours)		n/a
What is the average minimum water flow in your municipality?		n/a
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		n/a
How long does it take to replace faulty water meters? (days)		n/a
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		n/a
Electricity Services		
What is your electricity availability percentage on average per month?		R56.88 Per rate as per tariff of charges
Do your municipality have a ripple control in place that is operational? (Yes/No)		no
How much do you estimate is the cost saving in utilizing the ripple control system?		n/a
What is the frequency of meters being read? (per month, per year)		Once a month
An estimated consumption calculated at consumption over (two months/three months/longer period)		6 months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3 months
Duration before availability of electricity is restored in cases of breakdowns (immediately/one day/two days/longer)		Immediately
Are accounts normally calculated on actual readings? (Yes/No)		Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes
How long does it take to replace faulty meters? (days)		4 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		Yes
How effective is the action plan in curbing the issues? (Good/Bad)		Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		10 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		30 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		20 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		60 days
Sewerage Service		
Are your purification system effective enough to put water back in to the system after purification?		n/a
To what extent do you subsidize your indigent consumers?		n/a
How long does it take to restore sewerage breakages on average		n/a
Sewer overflow? (hours)		n/a
Sewer blocked pipes: Large pipes? (Hours)		n/a
Sewer blocked pipes: Small pipes? (Hours)		n/a
Spillage clean-up? (hours)		n/a
Replacement of manhole covers? (Hours)		n/a
Road Infrastructure Services		
Time taken to repair a single pothole on a major road? (hours)		40 mins
Time taken to repair a single pothole on a minor road? (Hours)		30 mins
Time taken to repair a road following an open trench service crossing? (Hours)		1 hour
Time taken to repair roadways? (Hours)		30 mins
Property valuations		
How long does it take on average from completion to the final account being issued? (one month/three months or longer)		Three Months
Do you have any special rating properties? (Yes/No)		Yes
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/increase)		Decrease
Are the financial statement outcomes? (Yes/No)		No
Are there Council adopted business process structuring the flow and management of documentation leading to Trial Balance?		Yes
How long does it take for an 'Techniques to be paid from the date it has been received?		30 Days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?		Yes
Administration		
Time to respond to a verbal customer enquiry or request? (working days)		1 day
Time to respond to a written customer enquiry or request? (working days)		2 days
Time to resolve a customer enquiry or request? (working days)		1 day
What percentage of calls are not answered? (5%, 10% or more)		5%
How long does it take to respond to voice mails? (hours)		n/a
Does the municipality have control over locked employees? (Yes/No)		n/a
Is there a reduction in the number of complaints or not? (Yes/No)		yes
How long does it take to open an account to a new customer? (1 day/2 days/ a week or longer)		1 day
How many times does SCM Unit, CFOs Unit and Technical unit all to review and resolve SCM process delays other than normal monthly management meetings?		n/a
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)		15 mins
How long does it take to renew a vehicle license? (minutes)		15 mins
How long does it take to issue a vehicle registration certificate? (minutes)		15 mins
How long does it take to de-register a vehicle? (minutes)		15 mins
How long does it take to renew a drivers license? (minutes)		15 mins
What is the average reaction time of the fire service to an incident? (minutes)		30 mins
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)		30 mins
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)		40 mins

Economic development

How many economic development projects does the municipality drive?
How many economic development programmes are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?
What percentage of the projects have created sustainable job security?
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)
Other Service delivery and communication
Is a information package handed to the new customer? (Yes/No)
Does the municipality have training or information sessions to inform the community? (Yes/No)
Are customers treated in a professional and humane manner? (Yes/No)

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Yes



Municipal Budget Circular for the 2018/19 MTREF

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Introduction

This budget circular is a follow-up to the one issued in December 2017. It guides municipalities with their preparation of the 2018/19 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2018 Budget Review and the 2018 Division of Revenue Bill.

1. The South African economy and inflation targets

The 2018 Budget Review emphasised that, although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2018/19 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2017 - 2020

Fiscal year	2017/18	2018/19	2019/20	2020/21
	Estimate	Forecast		
Consumer Price Inflation (CPI)	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

Source: 2018 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2018/19 budget process

2.1 Local government grants and additional allocations

Since the 2017 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Local government direct and indirect transfers absorb 18.8 per cent of the reductions. A total of R13.9 billion has been cut from direct local government conditional grant allocations for the Medium Term Expenditure Framework (MTEF) period ahead since the 2017 MTBPS was tabled. Indirect grants to local government have been reduced by an additional R2.2 billion.

The reductions did not affect all conditional grants, and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. The overall impact of reducing this funding affects capital programmes; therefore local government's share of the reductions is higher than their share of the division of revenue, given that municipalities receive a number of infrastructure grants. The average reductions over the medium term are 3.5 per cent of local government allocations.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute additional unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Allocations to the local government equitable share will continue to grow over the next three years, alongside a significant reduction in conditional grants. The total value of conditional grants directly transferred to local government increases from R43.3 billion in 2018/19 to R44.8 billion in 2019/20 and R47.8 billion in 2020/21.

Large municipalities are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

The 2018 Budget provides for R382.8 billion to be transferred directly to local government and a further R21.8 billion allocated to indirect grants for the 2018 MTREF. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. Total direct allocations to local government grow at an annual average rate of 7.5 per cent over the MTEF period. The total spending on local government increases to 9.5 per cent of national non-interest expenditure when adding indirect transfers.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below.
<http://www.treasury.gov.za/documents/national%20budget/2018/>

Changes to local government allocations

Unconditional grants

An amount of R3.4 billion is added to the *local government equitable share* over the medium term to compensate for the rising costs of providing free basic services to the growing number of indigent households. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula. This allocation is in addition to the previous increases and an above inflation growth rate for the baseline in 2020/21. This means that the local government equitable share grows at an annual average rate of 10.4 per cent over the MTEF.

Conditional grants

The most substantial reduction has been applied to the largest grant – the *municipal infrastructure grant*. However, the structure of the formula used to allocate this grant reduces the impact of reductions on smaller municipalities. Project-based grants, such as those in the electricity and water sectors, have identified projects that will be postponed as a result of the adjustments. These changes do not affect any water augmentation projects in drought-affected areas.

Reductions to the *public transport network grant* are much larger in the outer years of the MTEF. This allows for the Department of Transport and the National Treasury to review the sustainability of public transport plans and to assess whether some cities should put projects on hold while they revisit system design.

The 2017 MTBPS announced a new funding mechanism to support recovery plans for municipalities that face a financial crisis, as provided for in section 139(5) of the Constitution. A *new municipal restructuring grant* will be introduced to help municipalities in financial crisis to implement reforms to turn themselves around. The National Treasury will consult with national departments, provinces and South African Local Government Association (SALGA) on the design of the grant and its coordination with other capacity-building programmes during 2018. The grant is intended to be a short-term intervention that will fund the turnaround of struggling municipalities. It will help identified municipalities that are in financial distress, but have demonstrated a commitment to implementing the necessary reforms. If needed, the intervention powers outlined in section 139 of the Constitution may also be used as part of the broader approach to turning around these municipalities.

The municipal restructuring grant will be made available within the parameters of the existing legal framework and will not provide bailouts to municipalities. It will fund the implementation of specific outputs in support of a financial recovery plan approved by a municipal council. The council must demonstrate political buy-in by adopting such a plan, and the municipality must also commit its own resources to implementing parts of the plan.

Smaller cities face some of the same urban development challenges as major metropolitan areas. These cities will be eligible for a *new integrated urban development grant* from 2019/20. Cities will have to meet planning and performance criteria to receive the grant, which will be funded through a shift of funds from the municipal infrastructure grant. The new grant will require cities to plan for a programme of infrastructure investment, funded from grants and own revenues, rather than just standalone projects. This aligns with the policy set out in the Integrated Urban Development Framework (IUDF) approved by Cabinet in April 2016. This approach will be piloted in uMhlatuze and Polokwane local municipalities in 2018/19. Eligible municipalities will be invited to apply for the grant during 2018. The application process is set out in clause 27(5) of the 2018 Division of Revenue Bill.

2.2 Drought disaster relief

Severe drought conditions are affecting large parts of the country, and placing extreme strain on the supply of water to the nearly 4 million people in the City of Cape Town. Some smaller towns in the Northern Cape, Eastern Cape and Western Cape, as well as Nelson Mandela Bay Metro, are also facing severe water shortages. The drought has been classified as a national disaster by the National Disaster Management Centre. Government is committed to managing available supply to ensure basic needs are met, while implementing plans to improve long-term sustainability in a water stressed country.

Government is prepared to provide financial assistance as deemed necessary:

- A provisional allocation of R6 billion has been set aside in 2018/19 for drought relief in several provinces, to assist the water sector and to augment public investment projects supported by improved infrastructure planning. Some of these funds may be allocated to support water augmentation projects in an Adjustments Budget, however, the full costs of new schemes will eventually have to be recovered from water users through tariffs.
- The Division of Revenue Act allows for conditional grant funds to be reallocated for disaster relief. Such additional funding may be used in 2017/18 for immediate interventions such as accelerating groundwater development.
- Disaster relief grants for provinces and municipalities are R423.7 million in 2017/18 and R472.9 million in 2018/19. This may be quickly released to assist in the event of an emergency.
- If agricultural employment is seriously destabilised, government can temporarily increase the intake on the Working for Water Programme. These short-term jobs will provide a substitute employment option, while helping to improve runoff in catchment areas by removing alien vegetation.

2.3 Participation in RT15-2016 Vodacom transversal contract- for the supply and delivery of mobile communication services to the state

When municipalities make an application to the Office of the Chief Procurement Officer (OCPO) to participate in the RT15-2016 transversal contract's account management service offering in respect of smart meters, they must comply with the process that will be communicated in an MFMA Circular that will soon be issued. In terms of the application process municipalities are expected to provide evidence of adequate operating budget provision over the MTREF. The Circular will include pre-conditions for eligibility to participate, such as adequate resourcing and technology platform to fulfil their obligation as envisaged by the Smart Utility Management Solution; and capability to sustain the implementation effort in the longer term.

3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore municipalities are required to *justify all increases in excess of the projected inflation target for 2018/19* in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition municipalities should

include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.

3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year" on 28 February 2018. Municipalities are encouraged to download the full guideline document (available at www.nersa.org.za) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It also sets out proposed timeframes for the approval of municipal tariffs. NERSA invites comments on the guideline to be submitted by 20 March 2018.

The NERSA document proposes a 6.84 per cent guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32 per cent.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.

It should be noted that the guideline increase for municipal tariffs and the bulk tariff increase that Eskom will charge municipalities are both lower than the 8 per cent used to calculate the free basic electricity subsidies provided through the local government equitable share formula.

4. Funding choices and management issues

4.1 Management issues

Many municipalities continue to face institutional challenges and mismanagement that result in service delivery failures, bad debt accumulation, limited cash flows and consequent non-payment of creditors. Eskom and water boards are owed the greater percentage of the total municipal creditors; and protracted non-payment undermines the financial sustainability of these state-owned entities.

The non-payment of creditors is a symptom of underlying problems which include, among others, weaknesses in revenue collection and underinvestment in asset maintenance and renewal, which compromises the reliability of delivering basic services. There are too many municipalities that fail to adopt credible budgets and this means that even if they adhere to their budgeted plans, they will not be financially sustainable.

The national and provincial departments collectively owe municipalities and while much of the historic debt has been verified by the Department of Public Works there are departments that do not have sufficient funds to settle these debts. The Department of Public Works continues to facilitate the ongoing government debt verification and settlement process.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities

consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

Government will introduce a conditional grant in the outer years of the 2018 MTEF to provide support to municipalities facing financial crises. This grant funding will only be accessible to municipalities that have demonstrated the political will to implement reforms necessary to turn themselves around. The grant will be designed and consulted during 2018.

4.2 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

4.3 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2017/18 unspent conditional grant and roll-over process and should be referenced to previous annual budget circulars.

5.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2017 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2017 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
 - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project; and
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation (**attach a visible implementation plan**);
 5. The value of the committed project funding, and the conditional allocation from the funding source;
 6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
 7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
 8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
 9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2018, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2017 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2018;
3. Accurate disclosure of grant performance in the 2017/18 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. The National Treasury will not consider requests to approve the entire allocation to the municipality as there should be a minimum spend of 50 per cent of the allocation per programme;
5. Cash available in the bank (net position including short term investments) as at 30 June 2018 and in line with the cash flow statements to finance the roll-over request;
6. No approval will be granted to municipalities requesting a roll-over of the same grant for the third consecutive time;
7. Incorporation of the Appropriation Statement;
8. No roll over application project constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) will be approved. Projects linked to additional funding and disasters are exempted;
9. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests; and
10. Evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

5.2 Unspent conditional grant funds for 2017/18

The process to ensure the return of unspent conditional grants for the 2017/18 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2018 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2018. These amounts **MUST** exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2017 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2018.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2018 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2018. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2018.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2018, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 03 December 2018 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.

6. The Municipal Budget and Reporting Regulations

6.1 The impact of VAT increase on tariffs

VAT will increase from 14 per cent to 15 per cent from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April. It is a tax increase as result of tax legislation that municipalities must implement and not an increase of tariffs by the municipalities. Therefore Section 28(6) of the Municipal Finance Management Act, 2003 (No. 56 of 2003) (MFMA), is not applicable in this regard.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate.

The South African Revenue Service issued a guideline on how the increase in VAT must be implemented. The guideline is available on the link below:
<http://www.sars.gov.za/AIIDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%20April%202018%20-%20External%20Guide.pdf>

6.2 Schedule A - version to be used for the 2018/19 MTREF

National Treasury has released Version 6.2 of Schedule A1 (the Excel Formats) which is aligned to version 6.2 of the mSCOA classification framework which must be used when compiling the 2018/19 MTREF budget. **ALL** municipalities **MUST** use this version for the preparation of their 2018/19 MTREF budget.

It is imperative that all municipalities prepare their 2018/19 MTREF budgets in their mSCOA financial systems and that the A1 schedule be produced directly from their financial system. All financial systems must have this functionality to assist and prepare budgets.

Special attention must be given to the supporting schedules in the prescribed A1 Schedule. Where detailed data is housed in a sub-system e.g. human resource data for SA22 to SA24, this data must be extracted from the sub-system into the applicable supporting sheet.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2018 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.2 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:
<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

6.3 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mkgabodi Matjati Mashoeshoe	012-315 5936 012-315 5553	Bernard.Mkgabodi@treasury.gov.za Matjati.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja Cethekile Moshane	012-315 5663 012-315 5079	Jordan.Maja@treasury.gov.za Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

	Nonxolisi Mawulana	012-315 5460	Nonxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha	012-315 5936 012-315 5171	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
North West	Sadesh Ramjathan Makgabo Mabotja	012-315 5101 012-315 5156	Sadesh.Ramjathan@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	ldataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, *they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.*

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

7. Budget process and submissions for the 2018/19 MTREF

7.1 Budgeting for the audited years on Schedule A (mSCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2014/15 to 2016/17 in version 6.2 of the Schedule A when compiling 2018/19 MTREF budgets.

The amalgamated municipalities must complete the 2016/17 audited years, current year (2017/18) and the 2018/19 MTREF budgets

7.2 Submitting budget documentation and schedules for 2018/19 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is **Tuesday, 03 April 2018**. The deadline for submission of hard copies including council resolution is **Friday, 06 April 2018**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury *within ten working days* after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2018, the final date for such a submission is **Friday, 13 July 2018**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za. Budget related documents and schedules may also be uploaded using the LG Upload Portal at <https://portals.treasury.gov.za/sites/LGUploadPortal/SitePages/Home.aspx>

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2018 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.3 Budget reform returns to the Local Government Database for publication

Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to lgdatabase@treasury.gov.za. Although there is some mis-alignment between the mSCOA classification and the budget return forms, municipalities must find the best fit to represent their 2018 MTREF budget figures as the publications will still be based on the budget returns for 2018/19.

Municipalities must submit returns for both the tabled budget and the final adopted budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

7.4 Upload of the mSCOA budget data strings to the LG upload portal

Municipalities must upload the mSCOA data strings for the tabled (TABB) and adopted (ORGB) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (PRTA and PROR). The deadlines for submission of the MBRR documents are also applicable to the mSCOA data strings. Refer to paragraph 7.2 above.

7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

Department:
National Treasury

REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

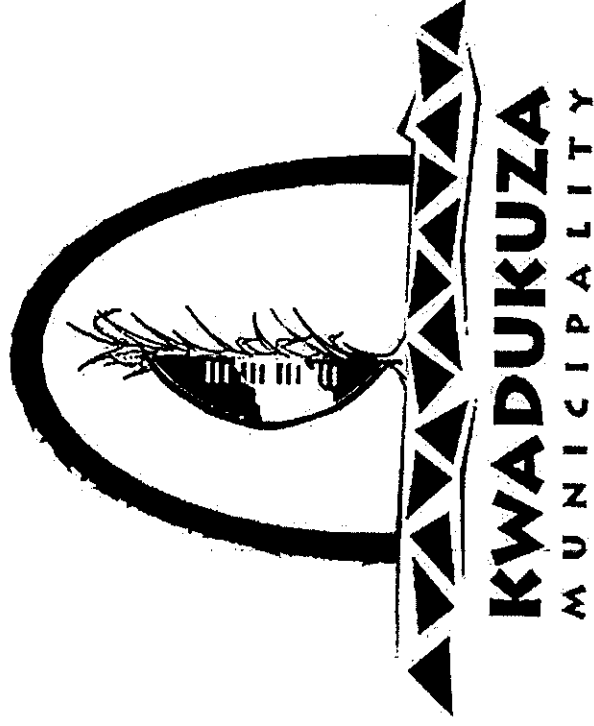
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

07 March 2018

**2.16 MUNICIPAL MANAGER'S QUALITY
CERTIFICATION**



2018/2019 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK QUALITY CERTIFICATE

I, NJ Mdakane, the Municipal Manager of KwaDukuza Municipality, hereby certify that the final annual budget and supporting have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act, and that the final annual budget and supporting documentation are consistent with the final Integrated Development Plan of the municipality. The priorities and values reflected herein are however subject to change with the public participation process.

MR NJ MDAKANE

Municipal Manager of KwaDukuza Municipality

A handwritten signature in black ink is written over a horizontal line. The signature is cursive and appears to read 'NJ MDAKANE'. The line extends to the right of the signature.

DATE: _____